



Corporate Income Tax- Accrual Basis Method (Single Rate) User Manual

Dhareeba Tax Portal

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Purpose of this document



1 Purpose of this document

Taxpayers who are registered with GTA for Income Tax are liable to file an Income Tax Return. There are four different methods of Tax determination. They are given below:

- Accrual Method
- Cash Basis Method
- 70% Gross Revenue Method
- Simplified Return Method

This document covers the functionality of 'Accrual Basis' method. 'Accrual Basis' method is applicable for all Taxpayers who determine taxable income based on accounting based on the accrual principle applicable in commercial accounting, in accordance with the International Accounting Standards subject to the provisions of this Law and the Regulations.

Features of the Corporate Income Tax Return form.

- Values in all the input fields are to be entered by Taxpayer
- Not editable fields are auto calculated from formula.
- Main node will be the total of all sub nodes and the amount field be calculated automatically from formula
- Click on Back button will go back to the previous page
- Click on Save as Draft will save the application form. Taxpayer can continue application later.
- Click on Continue button will go to the next page, if all the mandatorily information is filled up in the current page.
- Fields having **Details** option are schedules for entering detailed information specific to the field. Once clicked on this button, the respective schedule will open. There are two ways in which the Taxpayer can add information. If there are multiple details to be added, there is a button to download an excel template, fill in the details specific to that schedule and then upload that excel file on the Return Application and the details will be uploaded for the respective schedule in the Returns Information section of the form. It is advised to upload 200 records at a time for optimum system performance.

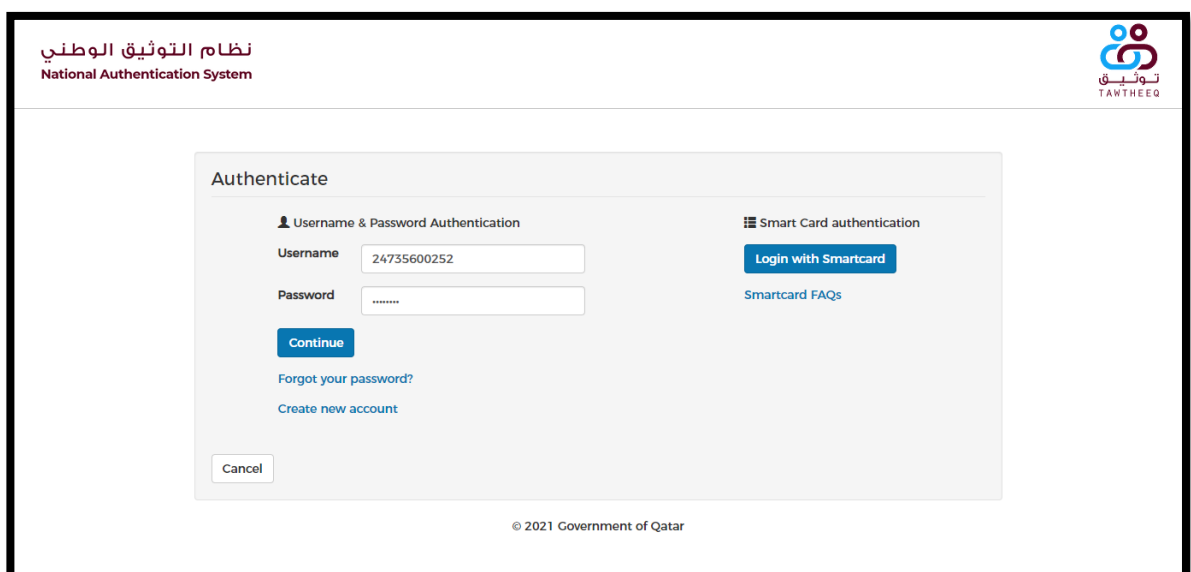
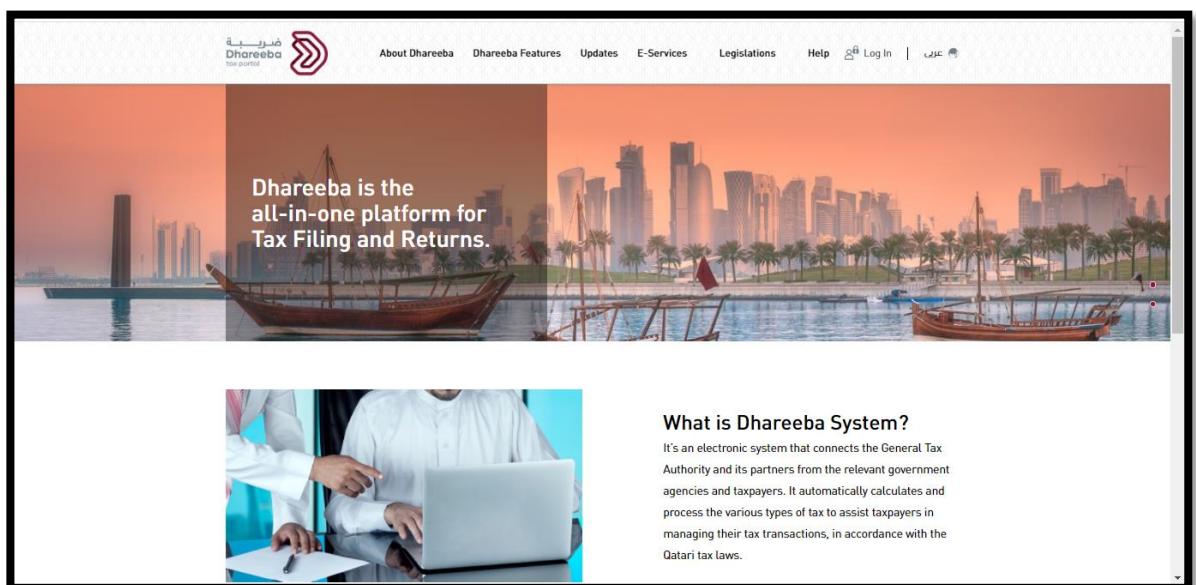


However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More or + button on the Returns Application.



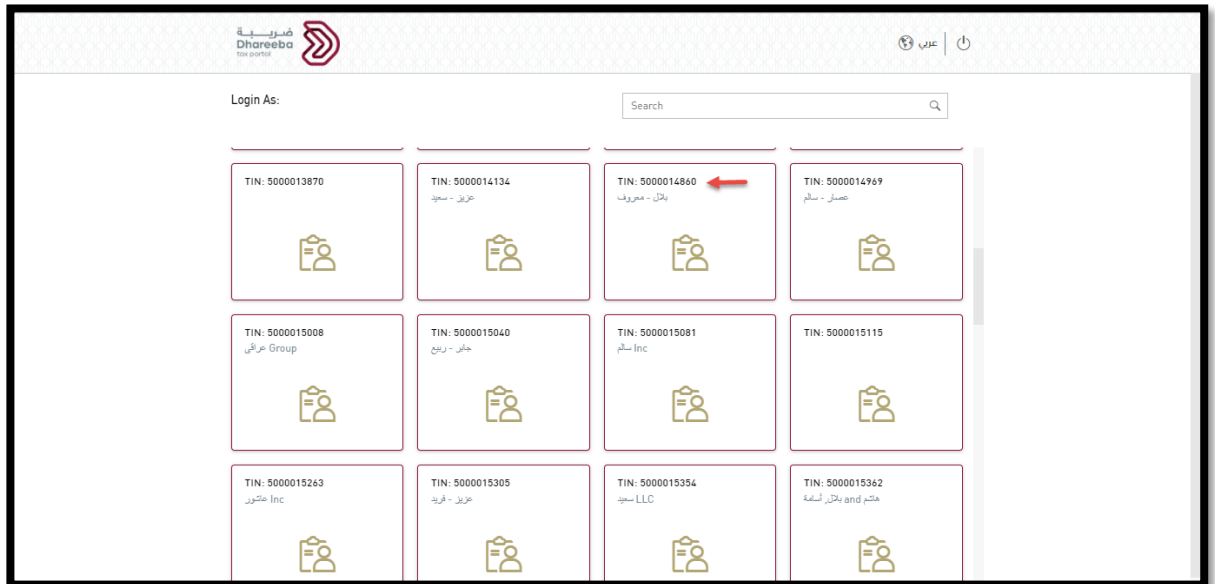
2 Steps to be followed by the Taxpayer to file a Corporate Income Tax Return with Accrual Basis Method (Single Rate).

Step 1: Taxpayer should login on the Dhareeba and is there after directed to the NAS portal where the Taxpayer should login through QID or Email address and its associated password, as shown in the screen below:





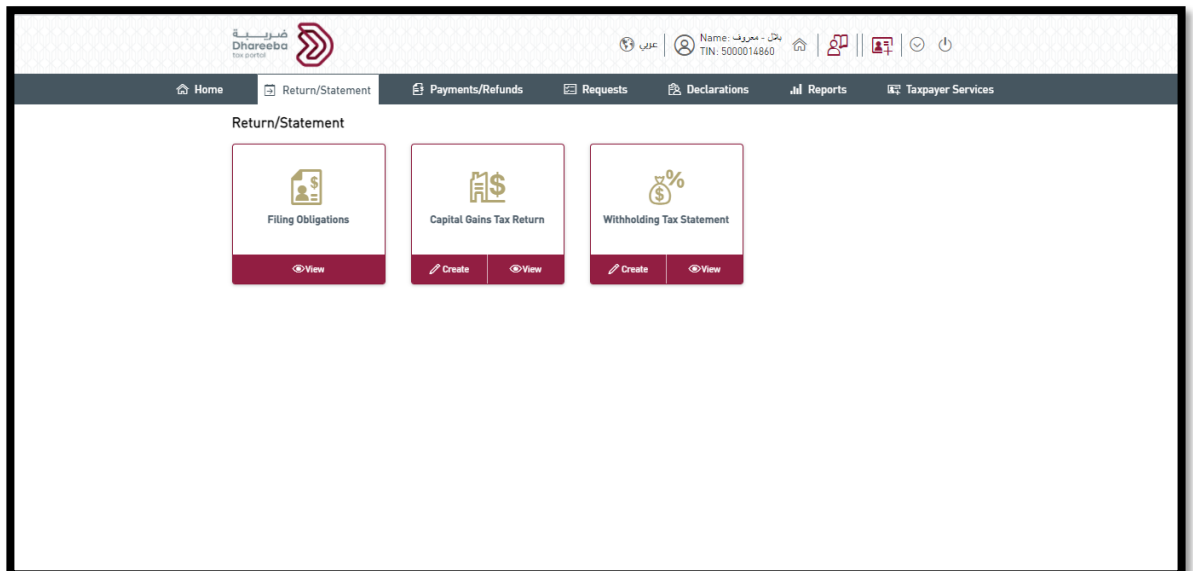
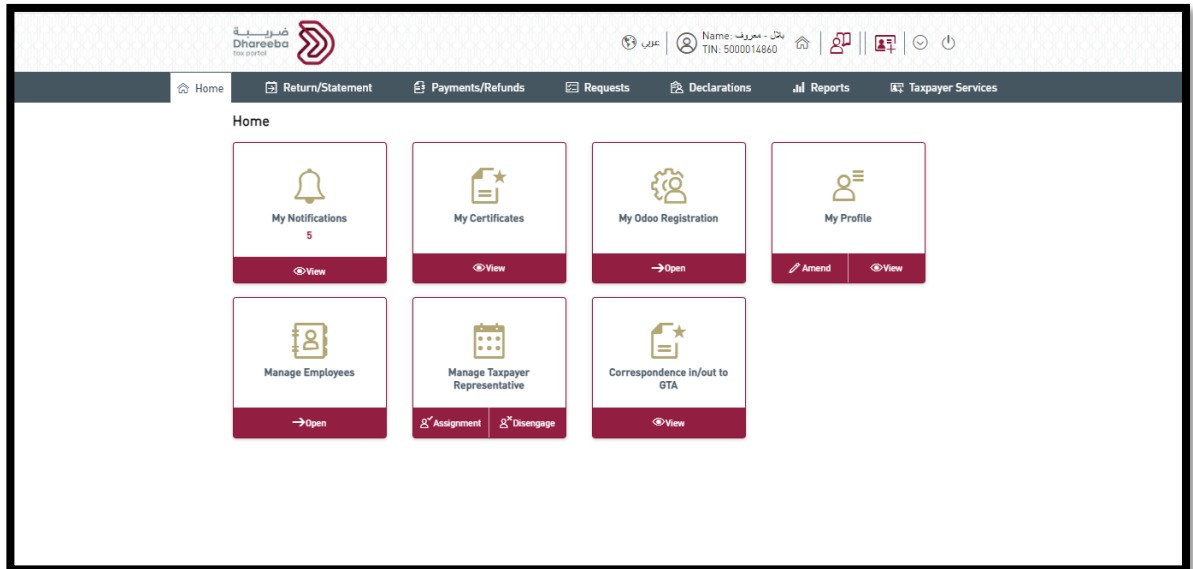
Step 2: After clicking on "Continue" button, the Taxpayer will select the TIN for which he wants to file the CIT Return on Accrual Basis.






Step 3: Dashboard


Taxpayer will be navigated to the home screen Dashboard. He must select “Return/Statement” and select “Filing Obligations, by clicking on View Button”.
































Here Taxpayer can see all the filing obligations applicable for all tax types. Taxpayer needs to select the Income Tax Obligation for particular year and click on  button to open the Income Tax Return Form.

 button is to cancel the application which is in draft.

 button is to view the income tax return already filled. After clicking on Edit button, Taxpayer will be navigated to Instructions page.

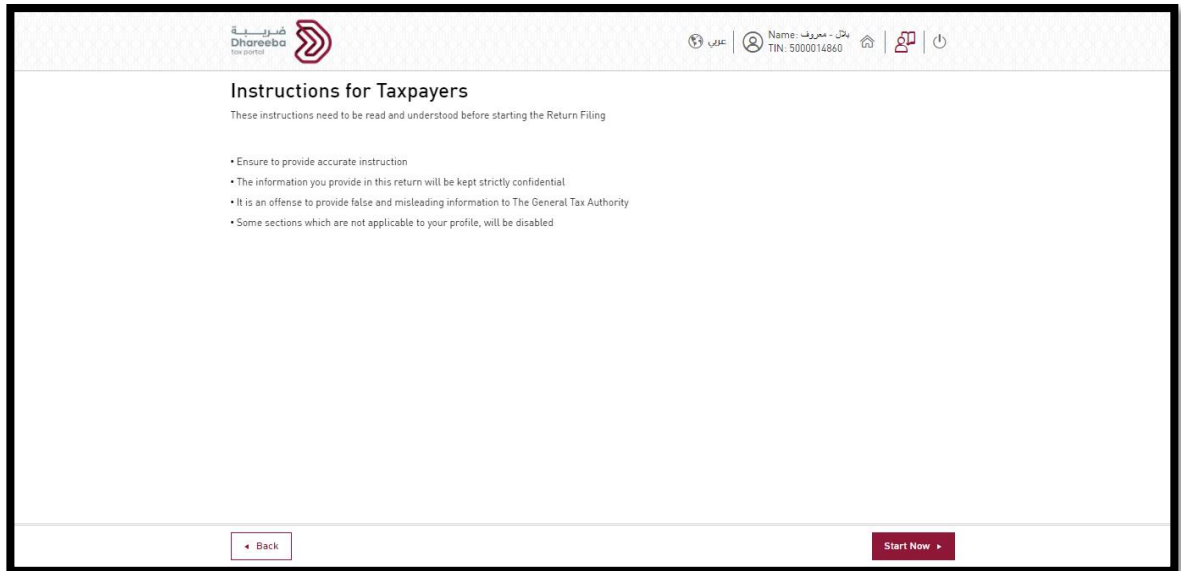
Taxpayer should select the year for which Tax Return has to be filed.

Reference Number	Tax Type	Period	DueDate	Filing Status	Payment Status	Actions
	Income Tax	2030	30/04/2031	New		  
	Income Tax	2029	30/04/2030	New		  
	Income Tax	2028	30/04/2029	New		  
	Income Tax	2027	30/04/2028	New		  
	Income Tax	2026	02/05/2027	New		  
	Income Tax	2025	30/04/2026	New		  
	Income Tax	2024	30/04/2025	New		  
	Income Tax	2023	30/04/2024	New		  
	Income Tax	2022	30/04/2023	New		  



Step 4: Instructions

Taxpayer is navigated to the Instructions page. He should read the Instructions and click on “Start Now” button to proceed.





Step 5: Basic Information

Taxpayer will be navigated to the Basic Information page. On the Basic Information page, the Taxpayer will select tax determination method as 'Accrual Basis Method'. Following details will be displayed in Basic Information:

- Capital – this will be displayed based on the registration details of the Taxpayer
- Revenue – this will be entered by the Taxpayer.
- Do you have Local Agents? – to be selected by Taxpayer (applicable for Taxpayers who is a Branch of a Foreign Companies)
- Regime, Business Activity, Tax Rate and Currency - fetched from the system based on registration details
- Do you have Related Entity? Related Entity Abroad is to be ticked if Yes is selected for 'Do you have Related Entity', – to be entered by Taxpayer

After selecting confirmation checkbox and click on Continue button, Taxpayer will be navigated to 'Returns Information' page.

The screenshot displays the 'Basic Information' page for an Income Tax Return. The page includes the following fields and options:

- Income Tax Return Number:** 700000023948
- Return - Original**
- Tax Period:** 2022 : 01/01/2022 - 31/12/2022
- Capital:** 300,000.00
- Annual Revenue:** 50,000,000,000.00
- Total Value of Assets:** 1,000,000.00
- Return Type:** Accrual Basis
- Do you have any Related Entity?**
 - Yes
 - No
 - Related Entity Abroad
- Regime, Business Activity, Tax Rate, and Currency:**

Regime	Business Activity	Tax Rate	Currency	Details
Standard ...	Extracting ...	10.00	QAR	تفاصيل التصريح
- Confirmation:** I confirm that the above information is correct.
- Buttons:** Back, Save as Draft, Continue



Step 6: Returns Information

Returns Information will have sub sections:

- Revenues
- Expenses
- Exempted Revenue
- Non-Deductible Cost
- Adjustments
- Taxable Income

Step 7: Revenues

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In the Revenue section, Taxpayer should enter all details of 'Operating Revenue', 'Non-Operating Revenue', 'Gains (Disposal of Assets/Shares)' and 'Offshore Revenue'.

Fields with Details option are schedules for entering detailed information specific to the field. Once Taxpayer clicks on this button a new form open, to enable details to be entered specific to that schedule.

Sr.No.	Revenues - Description	Amount
1.1	Operating Revenue (Core Business Activities)	50,000,000,000.00
2	Non-Operating Revenue (Non-Core Business Activities)	50,000.00
3	1.2.1 Rental Income	0.00
4	1.2.2 Interest Income	0.00
5	1.2.3 Royalties and Fees	0.00
6	1.2.4 Dividends	0.00
	1.2.5 Commissions	0.00
	1.2.6 Others Non - Operating Revenue Details	50,000.00
	Gains (Disposal of Assets/Shares)	0.00
1.3	1.3.1 Shares & Other Financial Instruments Details	0.00
	1.3.2 Tangible Assets Details	0.00
	1.3.3 Intangible Assets Details	0.00
	Off Shore Revenue	0.00
1.4	1.4.1 Passive Income	0.00
	1.4.2 Active Income	0.00
	A. Total Revenue	50,000,050,000.00

Step 8: Others Non- Operating Revenue:

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Here, Taxpayer needs to declare different types of Non-Operating Revenues. The field of description is the free text and total of all these will be populated in the field on main section.

On selecting **Details** button on main section, the screen for the Taxpayer to fill in the details, will appear. This will be blank initially.

If there are multiple details to be added by the Taxpayer, he can use the excel download and upload functionality, which is shown in Step 2.1. below.

If there are fewer details, the Taxpayer can directly enter those by clicking on Add More or + button on the Returns Application, as shown in Step 2.2. below.

2.1 Steps how to use the excel download and upload functionality:

On any schedule, if there are multiple details to be added, then, the Taxpayer can download the excel template, fill in the required details and then upload this excel file on the Returns Application. It is advised to upload 200 records at a time for optimum system performance.

Excel Download and Upload functionality is shown in the below screens.



Step a: An information icon is displayed and when clicked on it, the text as shown in the below screen, is displayed.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

1.2.6 Others Non - Operating Revenue

Download Template Upload Template **i**

Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.

No data

Back 10 Next

Step b. The Taxpayer should click on 'Download Template' button, after which an excel file will be downloaded.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

1.2.6 Others Non - Operating Revenue

Download Template Upload Template **i**

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1			✕
			+

Back 10 Next

Other Non-Oper R...xlsx
10.1/10.1 KB Show all ✕

Step c. Taxpayer should save the file on the Taxpayer computer



in a storage location. The Taxpayer should fill in the details of his other non-operating revenues in this excel sheet which is downloaded. Taxpayer should save the excel sheet with the filled in data.

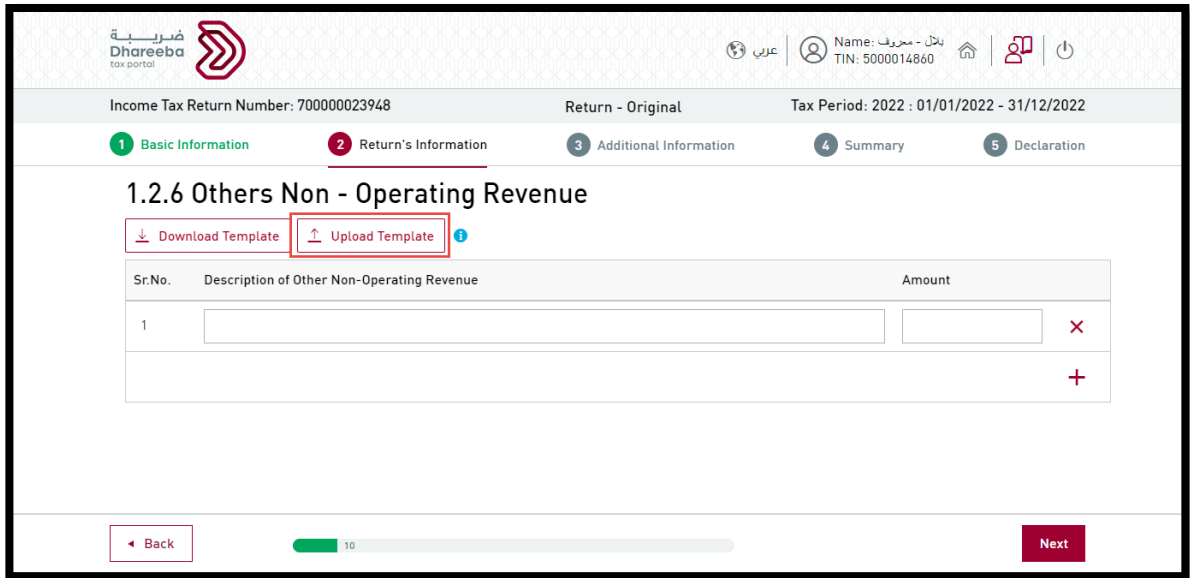
رقم متسلسل	Description	Amount
1	1 test301	10000
2	2 test302	10000
3	3 test303	10000
4	4 test304	10000
5	5 test305	10000

Step d. After the Taxpayer fills in all the required details,

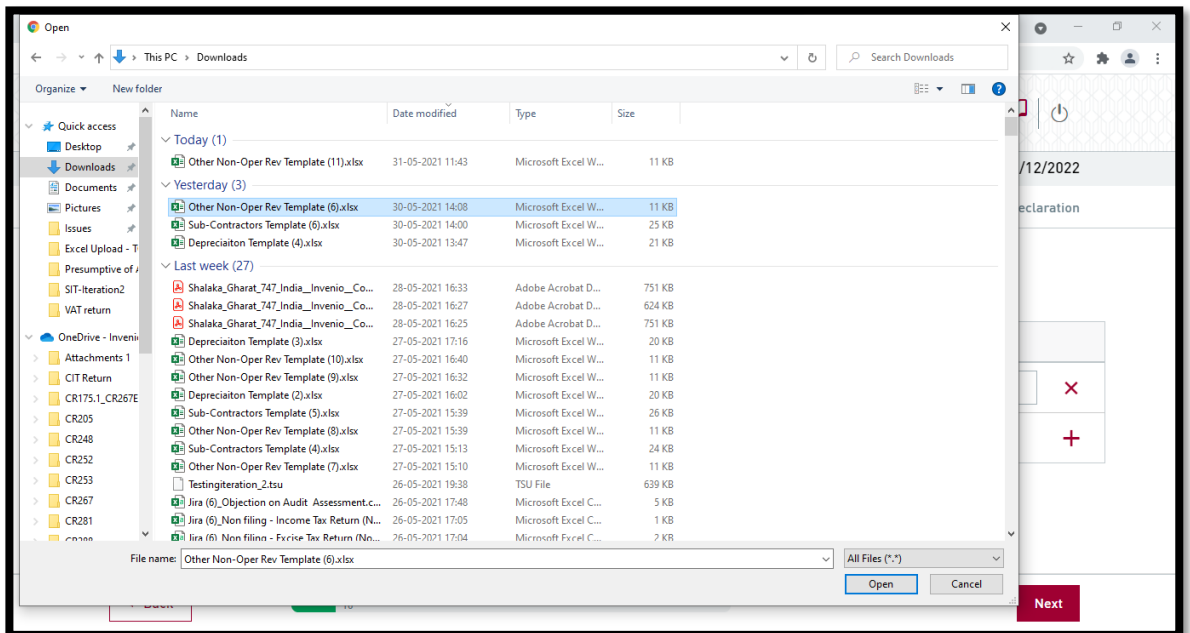
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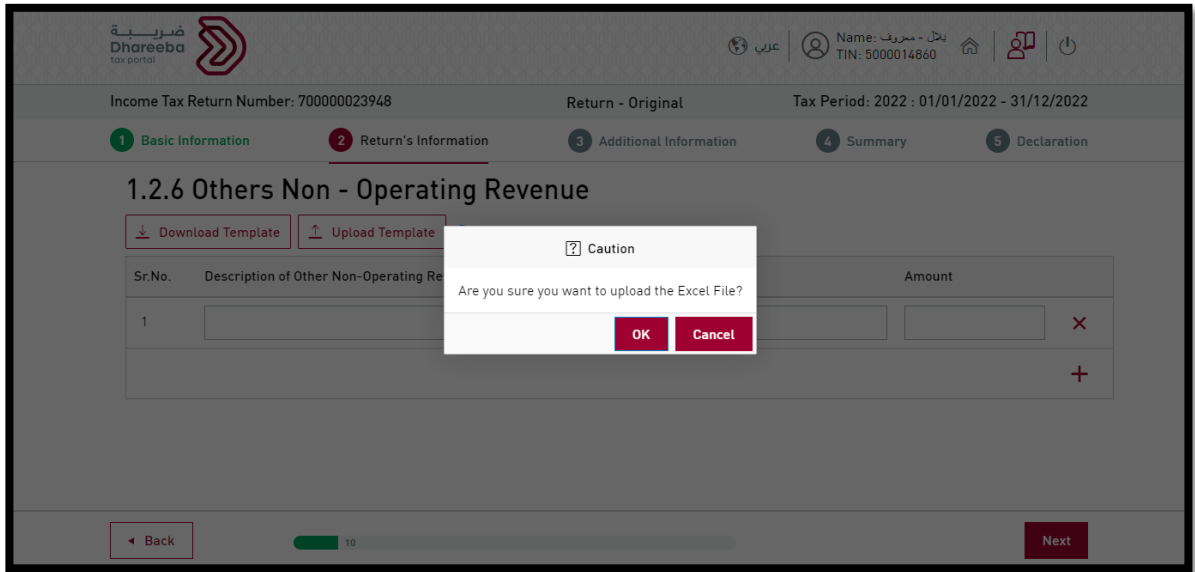
Taxpayer should upload this excel sheet on the Return Application, on the Dhareeba portal, by clicking on ‘Upload Template’ button and selecting the excel file, (which was downloaded and saved on Taxpayer computer).



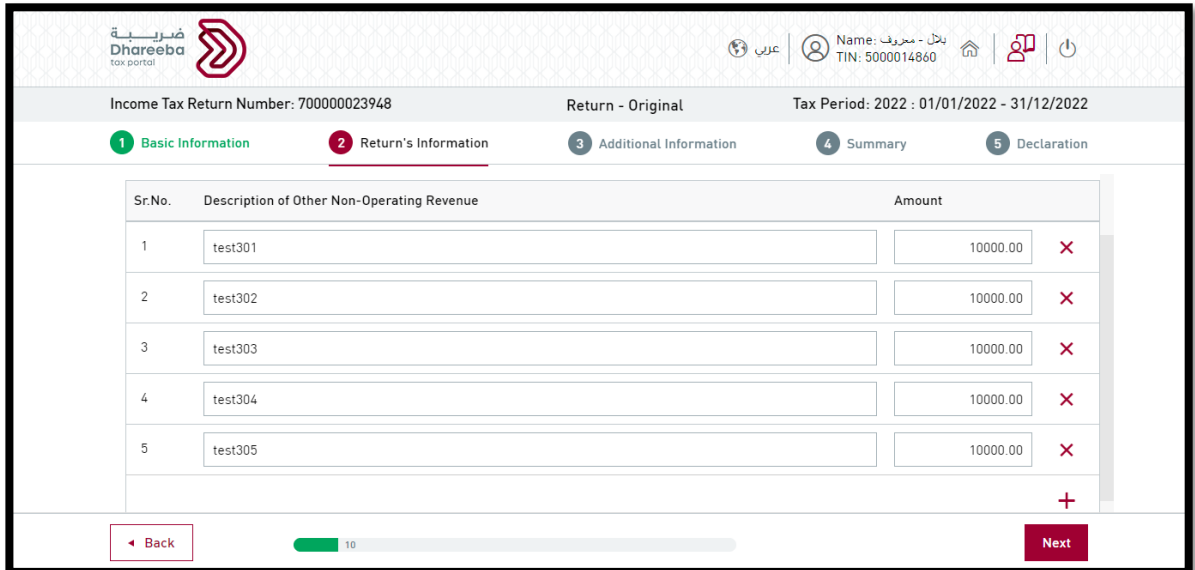
Taxpayer should select the file from the Taxpayer Computer.



Step e. Taxpayer should click on OK for uploading the Excel File.



Step f. The details uploaded by the Taxpayer are seen under 'Description of Other Non-Operating Revenue', as shown in the below screen.





2.2 Steps on how to manually add details.

If there are few items, the Taxpayer can manually add those. The Taxpayer can click on the **+** or Add More button to add more details for other non-operating revenues, which will be displayed as additional line items on this section in the Returns Application. This is shown in the below screens.

Click on Next to proceed ahead.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 - 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

1.2.6 Others Non - Operating Revenue

Download Template Upload Template

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	test:301	10000.00	X
2	test:302	10000.00	X
3	test:303	10000.00	X
4	test:304	10000.00	X
5	test:305	10000.00	X
			+

Back Next

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 - 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

1.2.6 Others Non - Operating Revenue

Download Template Upload Template

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	test:301	10000.00	X
2	test:302	10000.00	X
3	test:303	10000.00	X
4	test:304	10000.00	X
5	test:305	10000.00	X
6			X
			+

Back Next



Step 9. The value of Others Non-Operating Revenue under point 1.2.6. is populated under Return's Information.

ضريبة
Dhareeba
tax portal

عربي | Name: بلال - معروف
TIN: 5000014860

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

1.2	1.2.3 Royalties and Fees	0.00
1	1.2.4 Dividends	0.00
2	1.2.5 Commissions	0.00
3	1.2.6 Others Non - Operating Revenue Details	50,000.00
4	1.3 > Gains [Disposal of Assets/Shares]	0.00
5	1.4 > Off Shore Revenue	0.00
6	A. Total Revenue	50,000.00

◀ Back 10 Save as Draft Continue ▶



Step 10: Gains (Disposal of Assets/Shares).

Under point 1.3. 'Gains (Disposal of Assets/Shares)', Taxpayer should declare gains from dealing with of Capital Shares, Tangible and Intangible Assets. In case of gains, the values will be reflected at this step itself. However, in case of losses the values will be reflected in Losses (Disposal of Assets/Shares) which is Expenses section.

The screenshot displays the Dhareeba tax portal interface for filing an Income Tax Return. The user is currently on the 'Return's Information' step (Step 2) of a 5-step process. The tax period is 2022, from 01/01/2022 to 31/12/2022. The return is identified as 'Return - Original' with an Income Tax Return Number of 700000023948. The user's name is 'بطل - معروف' and TIN is 5000014860.

The main content area shows a list of income categories with their respective values:

Category	Sub-category	Value
1.2	1.2.3 Royalties and Fees	0.00
	1.2.4 Dividends	0.00
	1.2.5 Commissions	0.00
	1.2.6 Others Non - Operating Revenue	50,000.00
	Gains (Disposal of Assets/Shares)	0.00
	1.3.1 Shares & Other Financial Instruments	0.00
1.3	1.3.2 Tangible Assets	0.00
	1.3.3 Intangible Assets	0.00
	1.4 > Off Shore Revenue	0.00
A. Total Revenue		50,000.00

At the bottom of the form, there are navigation buttons: 'Back', 'Save as Draft', and 'Continue'. A progress indicator shows that 10% of the return has been completed.



Step 10.1. Shares & Other Financial Instruments (Schedule 1.3.1.)

Taxpayer can enter the details for gains from Shares & Other Financial Instruments, when clicked on Details button, in point 1.3.1. Shares & Other Financial Instruments.

An information icon is displayed and when clicked on it, the text as shown in the below screen, is displayed.

The screenshot shows the Dhareeba Tax Portal interface. At the top, there is a navigation bar with five steps: 1 Basic Information, 2 Return's Information, 3 Additional Information, 4 Summary, and 5 Declaration. The current step is 2. The header displays the user's name (عبدالله بن محمد), TIN (5000014860), and the tax period (2022 - 01/01/2022 - 31/12/2022). The main content area is titled '1.3.1 Shares & Other Financial Instruments' and contains a 'Download Template' button, an 'Upload Template' button, and an information icon. A warning message states: 'Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.' Below the message is a table with the following data:

No data			
Total	0.00	0.00	0.00

At the bottom right of the table, there is an 'Add More' button. At the bottom of the screen, there are 'Back' and 'Next' buttons, and a progress indicator showing 10% completion.

If the Taxpayer has many details to provide for this schedule, Taxpayer can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance. To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.



However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More button on the Returns Application, wherein, he can enter the details for Capital Gain on Shares and Other Financial Assets and Buyer Information. This is shown in the below screens.

Step 10.1.1: Taxpayer clicks on Add More button.

Capital Gain for Shares	Amount
> Shares and Other Financial Assets Capital Gain	
> Buyer Information	



Step 10.1.2: On clicking on the expand button alongside the “Shares and Other Financial Assets Capital Gain” and the “Buyers Information”, the following screens appear. Taxpayer should fill in the details.

The screenshot shows the 'Capital Gain for Shares' form in the Dhareeba tax portal. The form is titled 'Capital Gain for Shares' and includes a table for 'Shares and Other Financial Assets Capital Gain'. The table has columns for 'ID Type', 'ID Number', 'Name', 'Date of Acquisition', 'Value of Acquisition', 'Date of Sale', 'Selling Value', 'Fair Value', 'Do you have valuation Method or 3rd Party Evaluation?', and 'Valuation Method'. The 'Buyer Information' section is also visible.

Capital Gain for Shares		Amount
Shares and Other Financial Assets Capital Gain		
ID Type	Qatar ID	Transaction Type: Sale
ID Number	2670998715	
Name	Abdul Khan	
Date of Acquisition	01/02/2022	
Value of Acquisition		20,000.00
Date of Sale	01/08/2022	
Selling Value		25,000.00
Fair Value		22,000.00
Do you have valuation Method or 3rd Party Evaluation?	<input checked="" type="radio"/> Yes <input type="radio"/> No	
Valuation Method	Written Down Value	
Buyer Information		

The screenshot shows the 'Buyer Information' form in the Dhareeba tax portal. The form is titled 'Buyer Information' and includes fields for 'ID Type', 'ID Number', 'Name', 'Related Party', 'Residency', 'Address', and 'Gain'.

ID Type	Qatar ID
ID Number	2700998566
Name	Ismail Qadar
Related Party	Yes
Residency	Qatar
Address	Corniche Doha
Gain	5,000.00



Step 10.2: Schedule 1.3.2. Tangible Assets:

Here Taxpayer enters the revenue generated from Tangible Assets. The field of description is the free text and total of all these will be populated in the field on main section.

On selecting Details button on main section, below Screen will appear. This will be blank initially and then the details as entered by the Taxpayer, will be populated.

The text as shown in the below screen is displayed, when clicked on the Information icon.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

1.3.2 Tangible Assets

[Download Template](#) [Upload Template](#) ⓘ

Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.

No data				
Total	0.00	0.00	0.00	0.00

[Add More](#)

[Back](#) 40 [Next](#)

If the Taxpayer has many details to provide for the revenue generated from Tangible Assets, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance. To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.



However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More button on the Returns Application, as shown in the below screens and entering the details in Depreciable Fixed Assets Capital Gain and Buyer Information, by expanding these details for the Taxpayer to enter the information.

Step 10.2.1: The below screen appears when the Taxpayer clicks on Add More button.

The screenshot shows the Dhareeba Tax Portal interface. At the top, there is a header with the Dhareeba logo and user information: 'Name: بلال - معروف', 'TIN: 5000014860'. Below the header, the page displays 'Income Tax Return Number: 700000023948', 'Return - Original', and 'Tax Period: 2022 - 01/01/2022 - 31/12/2022'. A progress bar at the top indicates the current step is 'Return's Information'. The main content area shows a table with two expandable rows: 'Depreciable Fixed Assets Capital Gain' and 'Buyer Information'. A 'Back' button is on the left and a 'Next' button is on the right of a progress bar at the bottom.



Step 10.2.2: The below screen appears when Depreciable Fixed Assets Capital Gains node is expanded.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Capital Gain/Loss for Non-Depreciable Fixed Assets

Depreciable Fixed Assets Capital Gain

Asset Code: 002-005-008-000000... Transaction Type: Sale

Date of Acquisition: 01/04/2022

Cost of Acquisition: 100000.00

Net Book Value: 88273.97

Date of Sale: 01/09/2022

Selling Value: 150,000.00

Market Value: 150,000.00

Do you have valuation Method or 3rd Party Evaluation? Yes No

Valuation Method: Written Down Value

Buyer Information

Back Next

Step 10.2.3: The below screen appears when Buyer Information node is expanded.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Capital Gain/Loss for Non-Depreciable Fixed Assets

Depreciable Fixed Assets Capital Gain

Buyer Information

ID Type: Qatar ID

ID Number: 2780099831

Name: Wasim Shah

Related Party: Yes

Residency: Qatar

Address: East Street Doha

Gain: 41,726.03

Back Next



Step 10.3: Intangible Assets (Schedule 1.3.3).

Here Taxpayer enters the revenue generated from Intangible Assets. The field of description is the free text and total of all these will be populated in the field on main section.

On selecting Details button on main section, below Screen will appear. This will be blank initially.

The text as shown in the below screen is displayed, when clicked on the Information icon.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

1.3.3 Intangible Assets

Download Template Upload Template ⓘ

Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.

No data				
Total	0.00	0.00	0.00	0.00

Add More

Back Next

If the Taxpayer has many details to provide for the Gains on Intangible Assets, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance.

To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.



However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More button on the Returns Application.

Step 10.3.1: When the Taxpayer clicks on Add More button, the details for Non-Depreciable Fixed Assets Capital Gain and Buyer Information, can be entered by the Taxpayer.

Capital Gain / Losses for Non-Depreciable Fixed Assets	Amount
> Non-Depreciable Fixed Assets Capital Gain	
> Buyer Information	



Step 10.3.2: On clicking expand icon on the expand button alongside the “Non-Depreciable Fixed Assets Capital Gain” and the “Buyer Information”, Taxpayer can enter the details as shown in the below screens.

The screenshot shows the 'Return - Original' page for the tax period 2022: 01/01/2022 - 31/12/2022. The 'Return's Information' tab is active. The form is titled 'Capital Gain / Losses for Non-Depreciable Fixed Assets' and includes the following fields:

- Asset Code: 001-003-035-000000...
- Transaction Type: Sale
- Date of Acquisition: 01/01/2022
- Cost of Acquisition: 100000.00
- Net Book Value: 80000.00
- Date of Sale: 01/08/2022
- Selling Value: 110,000.00
- Market Value: 111,000.00
- Do you have valuation Method or 3rd Party Evaluation?: Yes (selected)
- Valuation Method: Calculated intangible value method
- Buyer Information: (expand icon)

Navigation buttons: Back, Next. Progress bar: 10.

The screenshot shows the 'Buyer Information' form expanded. The form includes the following fields:

- Id Type: Qatar ID
- ID Number: 2609860900
- Name: Ismail Khwaja Associated
- Related Party: No
- Residency: Qatar
- Address: Lusail
- Gain: 11,000.00

Navigation buttons: Back, Next. Progress bar: 10.



Step 11: Operating Expenses.

Taxpayer clicks on Continue button to proceed ahead. He is navigated to the below screen.

The screenshot displays the Dhareeba tax portal interface. At the top, the header includes the Dhareeba logo, the text 'ضريبة Dhareeba tax portal', and user information: 'Name: بلال - معروف', 'TIN: 5000014860', and a language selector set to 'عربي'. Below the header, the page shows 'Income Tax Return Number: 700000023948', 'Return - Original', and 'Tax Period: 2022 : 01/01/2022 - 31/12/2022'. A navigation bar contains five steps: 1 Basic Information, 2 Return's Information (highlighted), 3 Additional Information, 4 Summary, and 5 Declaration. The main content area is a table with columns for 'Sr.No.', 'Expenses - Description', and 'Amount'. The table lists several expense categories, with 'Operating Expenses' selected and having a value of 0.00. Below it are sub-categories: 2.1.1 Change in Inventories (Opening inventory - Closing inventory) (0.00), 2.1.2 Purchases (0.00), 2.1.3 Employee benefits expenses (0.00), 2.1.4 Sub contractor Details (0.00), and 2.1.5 Depreciation and Amortisation Expenses (0.00). At the bottom, there are 'Back', 'Save as Draft', and 'Continue' buttons, along with a progress indicator showing 20% completion.

Sr.No.	Expenses - Description	Amount
1	<input checked="" type="checkbox"/> Operating Expenses	0.00
2	2.1.1 Change in Inventories (Opening inventory - Closing inventory)	0.00
3	> 2.1.2 Purchases	0.00
4	2.1.3 Employee benefits expenses	0.00
5	2.1.4 Sub contractor Details	0.00
6	2.1.5 Depreciation and Amortisation Expenses	0.00

In Expenses section, Taxpayer will enter all details of 'Operating Expenses'.

Fields having Details option are schedules for entering detailed information specific to the field. Once clicked on this button, the Taxpayer can enter the details relevant for the schedule.



Step 12: Sub-Contractor

Here, Taxpayer enters the expenses incurred on Sub-Contractors. On selecting Details button on main section, below Screen will appear. This will be blank initially.

The text as shown in the below screen is displayed, when clicked on the Information icon.

The screenshot shows the Dhareeba tax portal interface. At the top, there is a header with the Dhareeba logo, user information (Name: بلال - معروف, TIN: 5000014860), and navigation icons. Below the header, there is a navigation bar with tabs for 'Basic Information', 'Return's Information', 'Additional Information', 'Summary', and 'Declaration'. The 'Return's Information' tab is selected, and the 'Sub Contractor' section is displayed. This section includes buttons for 'Download Template', 'Upload Template', and 'Delete All'. A message box states: 'Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.' Below this, a table shows 'No data' and a value of '0.00'. An 'Add More' button is located at the bottom right of the table. At the bottom of the page, there are 'Back' and 'Next' buttons.

If the Taxpayer has many details to provide for the Sub Contractor, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance.

To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.



However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More button in the Sub contractor screen. This is shown in the below screens.

Income Tax Return Number: 70000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Sub Contractor

Download Template Upload Template Delete All

Type of Contractor	Transaction with related party	Description	Trade Name	Amount	
Domestic	No	dom trade	dom trade	50,000.00	
Domestic	Yes	domestic trade1	supplies	5,000.00	
Domestic	Yes	domestic trade2	supplies	5,000.00	
Foreign	Yes	foreign trade1	supplies	5,000.00	
Foreign	Yes	foreign trade2	supplies	5,000.00	
Foreign	Yes	foreign trade3	supplies	5,000.00	
				75,000.00	

Add More

Back Next

Income Tax Return Number: 70000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Sub Contractor Details

Transaction with Related Party Type Amount Description

Yes No Domestic 50,000.00 Domestic Trade

Residence of Subcontractor Trade Name Trade Type

Resident Non Resident Abdul and Associates Sub contract works

ID Type ID Number Mobile Number Phone Number

Qatar ID 237766619 + 974 5767098881 + 974 598977665

Issuing Country Nationality Email Address

Qatar Qatar abdul@mail.com

Issue Date Expiry Date Zone Street Building Floor Office #

01/01/2015 31/12/2015 55 1 East Street 15 5 10

PO Box Postal Code City Country

5200... 5390087 Doha Qatar

Back Next



Step 13: Miscellaneous and Other Operating Expenses (Schedule 2.1.7).

Taxpayer can enter the details for Miscellaneous and Other operating expenses, by clicking on Details button.

The details screen will be blank initially. When the Taxpayer clicks on the Information Icon, the text appears as shown in the below screen.

The screenshot displays the Dhareeba tax portal interface. At the top, there is a header with the Dhareeba logo, user information (Name: بلال - معروف, TIN: 5000014860), and navigation tabs (Basic Information, Return's Information, Additional Information, Summary, Declaration). The main content area shows the title '2.1.7 Miscellaneous other operating expenses' and two buttons: 'Download Template' and 'Upload Template'. Below these buttons is a warning message: 'Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.' Below the warning is a table with the text 'No data' and a '+' button. At the bottom, there is a progress bar showing 20% completion, with 'Back' and 'Next' buttons.

If the Taxpayer has many details to provide for Miscellaneous and other operating expenses, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance.

To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.



However, if there are fewer details, the Taxpayer can directly enter those by clicking on + button in the Miscellaneous other operating expenses screen. Additional lines will be added to enter the details. This is shown in the below screens.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

2.1.7 Miscellaneous other operating expenses

Download Template Upload Template

Sr.No.	Description	Amount	
1	expense1	10000.00	X
2	test301	10000.00	X
3	test302	10000.00	X
4	test303	10000.00	X
5	test304	10000.00	X
6	test305	10000.00	X
			X

Back 50 Next

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

2.1.7 Miscellaneous other operating expenses

Download Template Upload Template

Sr.No.	Description	Amount	
1	expense1	10000.00	X
2	test301	10000.00	X
3	test302	10000.00	X
4	test303	10000.00	X
5	test304	10000.00	X
6	test305	10000.00	X
7			X
			X

Back 50 Next



Step 14: Bad Debts (Schedule 2.2.10)

Here Taxpayer enters the expenses incurred on Bad Debts.

The screenshot shows the Dhareeba tax portal interface. At the top, the user is logged in as 'بلال - معروف' (Bilal - Mawroof) with TIN: 5000014860. The current session is for 'Return - Original' for the tax period '2022 : 01/01/2022 - 31/12/2022'. The 'Income Tax Return Number' is 700000023948. The navigation menu includes: 1 Basic Information, 2 Return's Information (selected), 3 Additional Information, 4 Summary, and 5 Declaration. The main content area displays a list of expense categories with input fields for values:

- 2.2.8 Entertainment and Hospitality: 0.00
- 2.2.9 Head Office Overheads: 0.00
- 2.2.10 Bad Debts [Details](#): 0.00 (with an information icon 'i')
- 2.2.11 Other Non Operating Costs [Details](#): 0.00
- 2.3 > Losses [Disposal of Assets/Shares]: 0.00 (with an information icon 'i')
- 2.4 Cost related to Offshore Revenue: 0.00
- B. Total Expenses**: 135,000.00 (with an information icon 'i')

At the bottom, there are buttons for 'Back', 'Save as Draft', and 'Continue'.

Taxpayer clicks on Details button besides 2.2.10. Bad Debts. This will be blank initially. When he clicks on the Information Icon, the text appears as shown in the below screen.

The screenshot shows the '2.2.10 Bad Debts' details screen. At the top, there are buttons for 'Download Template' and 'Upload Template' (with an information icon 'i'). A message box contains the following text: 'Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.' Below this is a table with columns for 'provision created' and 'Bad Debt'. The table contains one row with the value 'No data' and a total row with values '0.00', '0.00', and '0.00'. There is an 'Add More' button at the bottom right. At the bottom of the screen, there are buttons for 'Back' and 'Next'.



If the Taxpayer has many details to provide for the Bad Debts, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance. To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.

However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More button in the Bad Debts screen. This is shown in the below screens.

Step 14.1: The below screen appears when Taxpayer clicks on Add More button.

The screenshot displays the tax return application interface. At the top, there is a header with the logo and navigation icons. Below the header, the following information is visible:

- Income Tax Return Number: 700000023948
- Return - Original
- Tax Period: 2022 : 01/01/2022 - 31/12/2022

The main content area shows a progress indicator with five steps: 1 Basic Information, 2 Return's Information (highlighted), 3 Additional Information, 4 Summary, and 5 Declaration. Below the progress indicator, there is a table titled "1.2.10 Bad Debts - Description" with columns for "Description" and "Amount". The table contains two rows:

Description	Amount
> Customer Invoice Details	
> Provision recorded in the previous Periods	

At the bottom of the screen, there are "Back" and "Next" buttons, and a progress bar showing 50% completion.



Step 14.2: Taxpayer can enter Customer Invoice Details by clicking on > besides Customer Invoice Details.

Income Tax Return Number: 70000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

1.2.10 Bad Debts - Description Amount

Customer Invoice Details

Name of Customers Yuonus Khan

Related Party No

TIN/CR/DID (if available) 2356655677

Resident Yes

Invoice number / Contract reference 278900

Invoice date issuance 01/03/2022

Due date 15/03/2022

Total Amount 1,000.00

Amount Received 200.00

> Provision recorded in the previous Periods

Back Next

Step 14.3: Taxpayer can enter Provision recorded in the previous periods, by clicking on > besides Provision recorded in the previous periods.

Income Tax Return Number: 70000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Invoice number / Contract reference 278900

Invoice date issuance 01/03/2022

Due date 15/03/2022

Total Amount 1,000.00

Amount Received 200.00

Provision recorded in the previous Periods

Amount of doubtful debts provision created 0.00

Deducted provision (in the Income tax return) 0.00

Non deducted provision 0.00

Recording period 2022

Amount of bad debts 800.00

Supporting Document

Back Next



Step 15: Other Non-Operating Costs (Schedule 2.2.10).

Here Taxpayer needs to declare different types of Operating Expenses. The field of description is the free text and total of all these will be populated in the field on main section.

The screenshot shows the Dhareeba tax portal interface. At the top, the user is logged in as 'Name: بلال - معروف' (Bilal - Muroof) with TIN: 5000014860. The current return is 'Return - Original' for the tax period '2022 : 01/01/2022 - 31/12/2022'. The 'Income Tax Return Number' is 700000023948. The navigation menu includes: 1 Basic Information, 2 Return's Information (selected), 3 Additional Information, 4 Summary, and 5 Declaration. The main content area displays a list of expense categories with their respective values:

Category	Description	Value
2.2.8	Entertainment and Hospitality	0.00
2.2.9	Head Office Overheads	0.00
2.2.10	Bad Debts Details	0.00
2.2.11	Other Non Operating Costs Details	0.00
2.3	> Losses (Disposal of Assets/Shares)	0.00
2.4	Cost related to Offshore Revenue	0.00
B. Total Expenses		135,000.00

At the bottom, there are buttons for 'Back', 'Save as Draft', and 'Continue'. A progress bar shows 40% completion.

When the Taxpayer clicks on Details button besides 2.2.11. Other Non-Operating Costs, this will be blank initially. When he clicks on the Information Icon, the text appears as shown in the below screen.

The screenshot shows the '2.2.11 Other Non Operating Costs' details screen. The user is still logged in as 'Name: بلال - معروف' (Bilal - Muroof) with TIN: 5000014860. The current return is 'Return - Original' for the tax period '2022 : 01/01/2022 - 31/12/2022'. The 'Income Tax Return Number' is 700000023948. The navigation menu includes: 1 Basic Information, 2 Return's Information (selected), 3 Additional Information, 4 Summary, and 5 Declaration. The main content area displays the title '2.2.11 Other Non Operating Costs' and two buttons: 'Download Template' and 'Upload Template'. Below these buttons, there is a message box that reads: 'Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.' Below the message box, there is a table with the text 'No data' and a '+' button to add new data. At the bottom, there are buttons for 'Back' and 'Next'. A progress bar shows 40% completion.



If the Taxpayer has many details to provide for the Other Non-Operating Costs, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance. To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.

However, if there are fewer details, the Taxpayer can directly enter those by clicking on + button in the Other Non-Operating Costs screen. Additional lines will be added to enter the details. This is shown in the below screens.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

2.2.11 Other Non Operating Costs

Download Template Upload Template

Sr.No.	Description	Amount
1	Cost1	10000.00
2	test301	10000.00
3	test302	10000.00
4	test303	10000.00
5	test304	10000.00
6	test305	10000.00

Back 20 Next



Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

2.2.11 Other Non Operating Costs

[Download Template](#) [Upload Template](#) ⓘ

Sr.No.	Description	Amount	
1	Cost1	10000.00	×
2	test301	10000.00	×
3	test302	10000.00	×
4	test303	10000.00	×
5	test304	10000.00	×
6	test305	10000.00	×
7			×
			+

← Back 20 Next



Step 16: Losses (Disposal of Assets/Shares)

Here Taxpayer enters the Losses from shares and financial instruments. The field of description is the free text and total of all these will be populated in the field on main section.

The Taxpayer clicks on expand button besides Losses (Disposal of Assets/Shares).

Sr.No.	Expenses - Description	Amount
2.1	Operating Expenses	223,630.15
2.2	Non-Operating Expenses	110,000.00
	Losses (Disposal of Assets/Shares)	45,835.62
2.3	2.3.1 Shares & Other Financial Instruments Details	0.00
	2.3.2 Tangible Details	45,835.62
	2.3.3 Intangible Details	0.00
2.4	Cost related to Offshore Revenue	0.00
	B. Total Expenses	379,465.77



The schedule will appear as under. When Taxpayer clicks on the Information Icon, the text appears as shown in the below screen.

If the Taxpayer has many details to provide for the Capital Gains/losses for shares, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.

However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More button in the Capital Gains for Shares screen. This is shown in the below screens.



Step 16.1: The below screen is visible after the Taxpayer clicks on Add More button.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Capital Gain for Shares	Amount
> Shares and Other Financial Assets Capital Gain	
> Buyer Information	

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Step 16.2: When the Taxpayer expands the Shares and Other Financial Assets Capital Gain node, he can enter the relevant details as per the fields shown in the below screen:

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Capital Gain for Shares	Amount
Shares and Other Financial Assets Capital Gain ID Type: Qatar ID Transaction Type: Sale ID Number: 256790875577 Name: Moin Khan Date of Acquisition: 01/02/2022 Value of Acquisition: 20,000.00 Date of Sale: 01/08/2022 Selling Value: 15,000.00 Fair Value: 12,000.00 Do you have valuation Method or 3rd Party Evaluation? <input checked="" type="radio"/> Yes <input type="radio"/> No Valuation Method: Written Down Value <input checked="" type="checkbox"/>	
> Buyer Information	

Back 20 Next



Step 16.3: When the Taxpayer expands the Buyer Information node, he can enter the relevant details as per the fields shown in the below screen:

The screenshot displays the Dhoreeba tax portal interface. At the top, the header includes the Dhoreeba logo, user information (Name: محمد - معروف, TIN: 5000014860), and navigation icons. Below the header, the main content area shows the 'Return - Original' for the tax period 2022-01/01/2022 - 31/12/2022. The 'Return's Information' tab is active, and the 'Capital Gain for Shares' section is expanded to show the 'Buyer Information' form. The form contains the following fields:

Field	Value	Amount
ID Type	Qatar ID	
ID Number	2788905441	
Name	Lucky Ali	
Related Party	No	
Residency	Qatar	
Address	Corniche Doha	
Loss		-5,000.00

At the bottom of the form, there are 'Back' and 'Next' buttons, and a progress indicator showing 20% completion.



Step 17: Tangible Assets

Here Taxpayer enters the Loss generated from Tangible Assets. The field of description is the free text and total of all these will be populated in the field on main section.

When the Taxpayer clicks on Details button besides Tangibles, under Losses (Disposal of Assets/Shares), he can enter the required details. When he clicks on the Information Icon, the text appears as shown in the below screen.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Capital Gain/Loss for Non-Depreciable Fixed Assets

Download Template Upload Template

Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.

1	002-003-1086-0000002974	01/01/2022	200000.00	195835.62	01/06/2022	150,000.00	45,835.62	
			200,000.00	195,835.62		150,000.00	45,835.62	

Add More

Back 20 Next

If the Taxpayer has many details to provide for the Capital Gain/Loss for Non-Depreciable Fixed Assets, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance. To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.



However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More button in the Capital Gain/Loss for Non-Depreciable Fixed Assets screen. This is shown in the below screens.

Step 17.1: The below screen appears when the Taxpayer clicks on Add More button.

The screenshot displays the Dhoreebo tax portal interface. At the top, the Dhoreebo logo and name are visible on the left, and user information (Name: محمد بن محمد, TIN: 5000014860) and navigation icons are on the right. Below the header, the following information is shown:

- Income Tax Return Number: 700000023948
- Return - Original
- Tax Period: 2022 : 01/01/2022 - 31/12/2022

A progress bar at the top indicates the current step: 1 Basic Information, 2 Return's Information (highlighted), 3 Additional Information, 4 Summary, and 5 Declaration.

The main content area is titled "Capital Gain for Shares" and contains two expandable sections:

- > Depreciable Fixed Assets Capital Gain
- > Buyer Information

At the bottom of the screen, there is a "Back" button on the left and a "Next" button on the right, with a progress indicator in the center showing 20% completion.



Step 17.2: When the Taxpayer expands the Depreciable Fixed Assets node, he can enter the relevant details as per the fields shown in the below screen:

The screenshot displays the 'Return's Information' tab in the Dhareeba tax portal. The form is titled 'Capital Gain for Shares' and is currently expanded to the 'Depreciable Fixed Assets Capital Gain' section. The form contains the following fields and values:

Field	Value
Asset Code	002-005-008-000000...
Transaction Type	Sale
Date of Acquisition	01/06/2022
Cost of Acquisition	100000.00
Net Book Value	88273.97
Date of Sale	01/09/2022
Selling Value	80,000.00
Market Value	79,000.00
Do you have valuation Method or 3rd Party Evaluation?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Valuation Method	Written Down Value
Buyer Information	(Collapsed)

At the bottom of the form, there are 'Back' and 'Next' buttons, and a progress bar showing 20% completion.

Step 17.3: When the Taxpayer expands the Buyer Information node, he can enter the relevant details as per the fields shown in the below screen:

The screenshot displays the 'Return's Information' tab in the Dhareeba tax portal. The form is titled 'Capital Gain for Shares' and is currently expanded to the 'Buyer Information' section. The form contains the following fields and values:

Field	Value
ID Type	Qatar ID
ID Number	29800775511
Name	Ismail Pathan
Related Party	Yes
Residency	Qatar
Address	Lusail
Loss	-8,273.97

At the bottom of the form, there are 'Back' and 'Next' buttons, and a progress bar showing 20% completion.



Step 18: Intangible.

Here Taxpayer enters the loss generated from Intangible Assets. The field of description is the free text and total of all these will be populated in the field on main section.

When the Taxpayer clicks on Details button besides Intangibles, under Losses (Disposal of Assets/Shares), this screen will be blank initially. When he clicks on the Information Icon, the text appears as shown in the below screen.

The screenshot shows the 'Capital Gain / Losses for Non-Depreciable Fixed Assets' screen. At the top, it displays the Income Tax Return Number (700000023948), Return - Original, and Tax Period (2022: 01/01/2022 - 31/12/2022). The navigation bar includes: 1 Basic Information, 2 Return's Information (active), 3 Additional Information, 4 Summary, and 5 Declaration. Below the title, there are 'Download Template' and 'Upload Template' buttons. A warning message states: 'Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.' A table with one row shows 'No data' with values 0.00, 0.00, 0.00, and 0.00. An 'Add More' button is at the bottom right. The footer has 'Back' and 'Next' buttons and a progress indicator at 20%.

If the Taxpayer has many details to provide for the Capital Gain/Losses for Non-Depreciable Fixed Assets, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance. To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.

However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More button in the Capital Gains/Losses for Non-Depreciable Fixed Assets screen. This is shown in the below screens.



Step 18.1: The below screen appears when the Taxpayer clicks on Add More button.

The screenshot shows the Dhareebah Tax Portal interface. At the top, there is a header with the Dhareebah logo and user information: Name: بلال - معروف, TIN: 5000014860. Below the header, the main content area displays the 'Return's Information' step. The 'Capital Gain for Shares' section is expanded, showing a table with columns for 'Capital Gain for Shares' and 'Amo...'. The table contains two rows: 'Shares and Other Financial Assets Capital Gain' and 'Buyer Information'. At the bottom of the screen, there is a progress bar and two buttons: 'Back' and 'Next'.

Step 18.2: When the Taxpayer expands the Shares and Other Financial Assets Capital Gain node, he can enter the relevant details as per the fields shown in the below screen:

The screenshot shows the Dhareebah Tax Portal interface. At the top, there is a header with the Dhareebah logo and user information: Name: بلال - معروف, TIN: 5000014860. Below the header, the main content area displays the 'Return's Information' step. The 'Capital Gain for Shares' section is expanded, showing a form with the following fields: 'Asset Code' (001-003-035-000000...), 'Transaction Type' (Sale), 'Date of Acquisition' (01/01/2022), 'Value of Acquisition' (100000.00), 'Net Book Value' (80000.00), 'Date of Sale' (01/07/2022), 'Selling Value' (75,000.00), 'Market Value' (75,000.00), 'Do you have valuation Method or 3rd Party Evaluation?' (Yes), 'Valuation Method' (Calculated intangible value method), and 'Buyer Information'. At the bottom of the screen, there is a progress bar and two buttons: 'Back' and 'Next'.



Step 18.3: When the Taxpayer expands the Buyer Information node, he can enter the relevant details as per the fields shown in the below screen:

The screenshot displays the Dhareeba tax portal interface. At the top, the logo and name 'Dhareeba' are visible. The user's name 'بناك المعروف' and TIN '5000014860' are shown in the top right. The main header includes the 'Income Tax Return Number: 700000023948', 'Return - Original', and 'Tax Period: 2022 - 01/01/2022 - 31/12/2022'. A progress bar at the top indicates the current step is '2 Return's Information'.

The main content area is titled 'Capital Gain for Shares' and contains a table with the following data:

Capital Gain for Shares	Amo...
Shares and Other Financial Assets Capital Gain	
Buyer Information	
Id Type	Datar ID
ID Number	2899064433
Name	Shaikh Usman
Related Party	No
Residency	Qatar
Address	Lusail
Loss	-25,000.00

At the bottom of the form, there are 'Back' and 'Next' buttons, and a progress indicator showing 20% completion.



Step 19: Exempted Revenue:

In Exempted Revenue section, Taxpayer will enter all details of Dividends, Gross Income Exemption and any Other Income to exemption is applicable under article 35 & article 36 of IT law. Main node will be the total of all sub nodes and the amount field be calculated automatically from formula.

Sr.No.	Exempted Revenue - Description	Amount
3.1	Capital gains arising from evaluation of assets in case of in-kind contribution	0.00
3.2	Benefits & proceeds of public debt securities and Islamic securities	0.00
	<input type="checkbox"/> Non-Qatari Investors i	0.00
3.3	3.3.1 Non-Qatari investors share in profits arising from trading of all securities	0.00
	3.3.2 Non-Qatari Investors Profit Share from investment funds enlisted in the stock market	0.00
	3.3.3 Non-Qatari Investors Profit Shares from Companies enlisted in the stock market	0.00
	<input type="checkbox"/> Dividends and other income from shares exempt i	0.00
3.4	3.4.1 Taxed profit in accordance of the Income Tax Law No. 24/2018	0.00
	3.4.2 Dividends distributed from companies which its profit is exempted from Income Tax	0.00
	<input type="checkbox"/> Gross Income Exemption i	0.00
	3.5.1 Gross income from authorized activities of private organizations	0.00
	3.5.2 Gross income from Handicraft activities	0.00
3.5	3.5.3 Gross income from agricultural and fishing activities	0.00
	3.5.4 Gross income from non-Qatari air and sea transport	0.00
	3.5.5 Gross income of resident Qatari natural person	0.00
	3.5.6 Gross income of resident corporate wholly owned by Qatari persons	0.00
	<input checked="" type="checkbox"/> Other Exemptions i	0.00
3.6	3.6.1 Other income to which exemption applies [article 35 of IT law] Details	0.00
	3.6.2 Other income to which exemption applies [article 36 of IT law] Details	0.00
	3.6.3 Other exemptions granted as per previous Income Tax Law No. 21/2009	0.00
	Exempted Revenue	0.00



Other income to which exemption applies (article 35 of IT law).

The screenshot shows the 'Return - Original' form for the tax period 2022 (01/01/2022 - 31/12/2022). The 'Return's Information' tab is active. Under 'Gross Income Exemption', the following items are listed:

- 3.5.1 Gross income from authorized activities of private organizations: 0.00
- 3.5.2 Gross income from Handicraft activities: 0.00
- 3.5.3 Gross income from agricultural and fishing activities: 0.00
- 3.5.4 Gross income from non-Qatari air and sea transport: 0.00
- 3.5.5 Gross income of resident Qatari natural person: 0.00
- 3.5.6 Gross income of resident corporate wholly owned by Qatari persons: 0.00
- 3.6 Other Exemptions: 0.00
 - 3.6.1 Other income to which exemption applies (article 35 of IT law) **Details** (indicated by a red arrow)
 - 3.6.2 Other income to which exemption applies (article 36 of IT law) **Details**
 - 3.6.3 Other exemptions granted as per previous Income Tax Law No. 21/2009

At the bottom, there is an 'Exempted Revenue' field with a value of 0.00. Navigation buttons 'Back' and 'Continue' are visible.

The screenshot shows the detailed form for '3.6.1 Other income to which exemption applies (article 35 of IT law)'. The form asks: 'Do you have a Tax Exemption or Rate Reduction (Under Article 35 of Income Tax Law) ?' with radio buttons for 'Yes' (selected) and 'No'.

Fields include:

- Issuer of Decision: [Text Field]
- Date of Decision: [dd/MM/yyyy Date Picker]
- Period covered by decision: From [dd/MM/yyyy Date Picker] To [dd/MM/yyyy Date Picker]
- Reduced Rate: [Text Field]
- Exempted Activities with Reduced Rate: [Select dropdown]
- Exemption Amount: [Text Field]
- Exempted Activities with Exemption Amount: [Select dropdown]
- Attach the copy of the decision:

Navigation buttons 'Back' and 'Next' are visible at the bottom.



Other income to which exemption applies (article 36 of IT law).

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 - 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Gross Income Exemption		0.00
3.5.1	Gross income from authorized activities of private organizations	0.00
3.5.2	Gross income from Handicraft activities	0.00
3.5.3	Gross income from agricultural and fishing activities	0.00
3.5.4	Gross income from non-Qatari air and sea transport	0.00
3.5.5	Gross income of resident Qatari natural person	0.00
3.5.6	Gross income of resident corporate wholly owned by Qatari persons	0.00
Other Exemptions		0.00
3.6.1	Other income to which exemption applies (article 35 of IT Law) Details	0.00
3.6.2	Other income to which exemption applies (article 36 of IT Law) Details	0.00
3.6.3	Other exemptions granted as per previous Income Tax Law No. 21/2009	0.00
Exempted Revenue		0.00

Back Save as Draft Continue

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 - 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

3.6.2 Other income to which exemption applies (article 36 of IT Law)

Do you have a Tax Exemption or Rate Reduction (Under Article 35 of Income Tax Law) ?

Yes No

Issuer of Decision:

Date of Decision:

Period covered by decision: From To

Reduced Rate:

Exempted Activities with Reduced Rate:

Exemption Amount:

Exempted Activities with Exemption Amount:

Attach the copy of the decision:

Back Next



Step 20: Non-Deductible Cost:

In 'Non-Deductible Cost' section, Taxpayer will enter all details of Excess Deducted Head Office Overheads, Interests, Taxes, Bad Debts, Provisions, Depreciation etc. as shown below. In this section, details of 'Commissions of Foreign companies paid to local Agents' are applicable only for Taxpayers who are Branch of Foreign companies.

Sr.No.	Non-Deductible Costs - Description	Amount
1	Non-Deductible Costs	56,150.72
2	4.1.1 Costs related to Exempted Revenues	0.00
3	4.1.2 Amounts paid for breach of the State law	0.00
4	4.1.3 Penalties for breaching of the State law	0.00
5	4.1.4 Expenses and losses related to refunded or refundable compensations if not included in gross revenue	0.00
6	4.1.5 Remunerations for board members (others than wages & salaries)	0.00
	4.1.6 Salaries & wages paid to Owner, spouse and sons and partners in partnership company and simple partnership company	0.00
	4.1.7 Excess deducted Head Office Overheads	0.00
	4.1.8 Other non-deductible expenses paid to Head Office or any of its Offices	0.00
	4.1.10 Interests	0.00
	4.1.10.1 Interest paid to Head Office	0.00

	4.1.10.2 Interest paid to individual enterprise owner	0.00
	4.1.10.3 Interest limit Details	0.00
1	4.1.11 Taxes	0.00
2	4.1.11.1 Taxes payable outside the state	0.00
3	4.1.11.2 Taxes on behalf of non-resident	0.00
4	4.1.11.3 Income tax payable in the state	0.00
5	4.1.11.4 Deductible and refundable indirect taxes	0.00
6	4.1.12 Bad Debts	16,000.00
	4.1.13 Provisions Details	0.00
	4.1.14 Depreciations Details	40,150.72
	4.1.14.1 Accounting Depreciation	88,630.15
	4.1.14.2 Allowable Depreciation	48,479.43
	4.1.15 Commissions of foreign companies paid to local agents	0.00



Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 - 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

4.1.11.1 Taxes payable outside the state	0.00
4.1.11.2 Taxes on behalf of non-resident	0.00
4.1.11.3 Income tax payable in the state	0.00
4.1.11.4 Deductible and refundable indirect taxes	0.00
4.1.12 Bad Debts	16,000.00
4.1.13 Provisions Details	0.00
4.1.14 Depreciations Details	40,150.72
4.1.14.1 Accounting Depreciation	88,630.15
4.1.14.2 Allowable Depreciation	48,479.43
4.1.15 Commissions of foreign companies paid to local agents	0.00
4.1.16 Tax conditions provided in agreement related to petrochemical industries and petroleum operations	0.00
Non-Deductible Cost	56,150.72

Back Save as Draft Continue

Step 21: Interest Limit Details:

Here the Taxpayer enters details of Interest exceeding the threshold limit.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 - 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

4.1.10.3 Interest limit

Description	Amount
Equity	0.00
Loans from Related Parties	0.00
Interests Related to Loans Received from Related Parties	0.00
Average Interest Rate	0.00
Interest limit	0.00
Non-Deductible Amount	0.00

Back Next



Step 22: Provisions.

Here Taxpayer enters the details of non-deductible provisions.

Bank and Re-Insurance Provisions - Descriptions	Amount
> Provisions	

On expanding it, the details can be entered by the Taxpayer for Non-Deductible Doubtful Debt Provision and Other Provision.

Bank and Re-Insurance Provisions - Descriptions	Amount
> Provisions	
> Non Deductible Doubtful Debt Provision	
> Other Provision	



On expanding Non-Deductible Doubtful Debt Provision node, below screen appears and the Taxpayer can fill the required details:

The screenshot shows the Dhareeba tax portal interface. At the top, the user's name and TIN (5000014860) are displayed. The main header shows the Income Tax Return Number (700000023948) and the Tax Period (2022 : 01/01/2022 - 31/12/2022). The navigation menu includes Basic Information, Return's Information (selected), Additional Information, Summary, and Declaration. The main content area is titled 'Bank and Re-insurance Provisions - Descriptions' and contains a table with the following rows and values:

Provisions	Amount
Non-Deductible Doubtful Debt Provision	
Balance at the beginning	0.00
Charged during the tax year (with non-related party)	0.00
Charged during the tax year (with related party)	0.00
Total Charged during the year	0.00
Deductible Provision during the year	0.00
Provision used/written off/ recovered during the tax year	0.00
Balance at the end of the year	0.00
Non-Deductible Amount	0.00
Other Provision	

At the bottom of the form, there are 'Back' and 'Next' buttons and a progress indicator.

On expanding Other Provision node, below screen appears and the Taxpayer can fill the required details:

The screenshot shows the Dhareeba tax portal interface. At the top, the user's name and TIN (5000014860) are displayed. The main header shows the Income Tax Return Number (700000023948) and the Tax Period (2022 : 01/01/2022 - 31/12/2022). The navigation menu includes Basic Information, Return's Information (selected), Additional Information, Summary, and Declaration. The main content area is titled 'Bank and Re-insurance Provisions - Descriptions' and contains a table with the following rows and values:

Provisions	Amount
Non-Deductible Doubtful Debt Provision	
Other Provision	
Balance at the beginning	0.00
Charged during the tax year (with non-related party)	0.00
Charged during the tax year (with related party)	0.00
Total Charged during the year	0.00
Deductible Provision during the year	0.00
Provision used/written off/ recovered during the tax year	0.00
Balance at the end of the year	0.00
Non-Deductible Amount	0.00

At the bottom of the form, there are 'Back' and 'Next' buttons and a progress indicator.



Step 23: Depreciation.

Here Taxpayer enters the details of non-deductible depreciation. On selecting Details button on main section, below Screen will appear. This will be blank initially. When he clicks on the Information Icon, the text appears as shown in the below screen.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Download Template Upload Template Delete All

Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.

No data					
Total	0.00	0.00	0.00	0.00	0.00

+ Add More

Back Next

If the Taxpayer has many details to provide for Depreciation, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.



However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More button. This is shown in the below screens.

The screenshot displays the 'Return's Information' step in the Dhareeba tax portal. The interface includes a header with the Dhareeba logo, user information (Name: علي - معروف, TIN: 5000014860), and navigation icons. Below the header, the 'Income Tax Return Number' is 700000023948, and the 'Tax Period' is 2022: 01/01/2022 - 31/12/2022. The navigation bar shows five steps: 1. Basic Information, 2. Return's Information (active), 3. Additional Information, 4. Summary, and 5. Declaration. The main form area contains fields for 'Asset' (GROUP RE...), 'Asset Type' (COMPUTER), 'Asset Category' (COMPUTER), and 'Asset Code'. Below these is a text box for 'Asset Brief Description' containing the word 'Computers'. A table with columns 'Sr.No.', 'Description', and 'Amount' is visible. Under 'General Information', the 'Acquisition Date' is 01/01/2019. Under 'Accounting Depreciation', the 'Current year depreciation Amount' is 0.00. At the bottom, there are 'Back' and 'Next' buttons and a progress bar.

The screenshot displays the 'Return's Information' step in the Dhareeba tax portal, focusing on asset disposal details. The header and navigation bar are identical to the previous screenshot. The main form area shows a table with columns 'Sr.No.', 'Description', and 'Amount'. Under 'Accounting Depreciation', the 'Current year depreciation Amount' is 0.00. Under '2.0 Description of Assets Disposed', there are fields for 'Cost of Assets Disposed', 'Proved Damaged Assets of the Year' (with a tick box), 'Proved Scrapped assets of the year' (with a tick box), 'cost of Asset (After Disposal/ Damaged/ Scrap)' (0.00), 'Date of disposal' (DD/MM/YYYY), 'Current Year asset disposal depreciation' (0.00), 'Value of disposal', and 'Current year total depreciation amount' (0.00). At the bottom, there are 'Back' and 'Next' buttons and a progress bar.



شركة Dhareeba Group

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

cost of Asset (After Disposal/ Damaged/ Scrap)	0.00
Date of disposal	DD/MM/YYYY
Current Year asset disposal depreciation	0.00
Value of disposal	
Current year total depreciation amount	0.00
▼ Tax Depreciation	0.00
Maximum Tax depreciation Rate	33.33
Accelerated depreciation rate	
3.0 Accelerated depreciation rate	1
Tax Depreciation	
Allowed deductible depreciation	0.00
Non-Deductible Depreciation	0.00

◀ Back 40 Next



Step 24: Other Tax conditions provided in agreement related to Petrochemical Industries and other petroleum operations.

Here Taxpayer need to declare different types of Operating Expenses. The field of description is the free text and total of all these will be populated in the field on main section. On selecting Details button on main section, below Screen will appear. This will be blank initially.

When the Taxpayer clicks on Information icon, the text is displayed as stated in the below screenshot:

The screenshot displays the 'Return's Information' section of a tax return application. The page title is '4.1.16 Tax conditions provided in agreement related to petrochemical industries and petroleum operations'. Below the title, there are two buttons: 'Download Template' and 'Upload Template'. A text box contains the instruction: 'Do not add a total row at the end in the upload excel. The system will read it as a new transaction instead of a total. Do not add any new field in excel. System will not read it while uploading.' Below this is a table with one row containing 'No data' and a '+' button to the right. At the bottom of the page, there is a progress bar and two buttons: 'Back' and 'Next'.

If the Taxpayer has many details to provide for this schedule, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Return Application. These amounts are then visible on the main section of Returns Information on the form. It is advised to upload 200 records at a time for optimum system performance. To understand on how to use the excel download and upload functionality, please refer to Section number 2.1. above.



However, if there are fewer details, the Taxpayer can directly enter those by clicking on + button. Additional lines will be added to enter the details.

This is shown in the below screens.

The screenshot shows the 'Return's Information' step of the tax filing process. The page title is '4.1.16 Tax conditions provided in agreement related to petrochemical industries and petroleum operations'. Below the title, there are buttons for 'Download Template' and 'Upload Template'. A table with three columns: 'Sr.No.', 'Description', and 'Amount' is displayed. The table contains one row with the text 'No data'. To the right of the table, there is a red arrow pointing to a '+' button. At the bottom of the screen, there are 'Back' and 'Next' buttons and a progress bar.

The screenshot shows the same 'Return's Information' step, but now the table has one row. The 'Sr.No.' column contains the number '1'. The 'Description' and 'Amount' columns are empty. A red arrow points to the '1' in the 'Sr.No.' column. To the right of the table, there is a '+' button. At the bottom of the screen, there are 'Back' and 'Next' buttons and a progress bar.



Step 25: Adjustments.

In this section Taxpayer enters all the values applicable for Adjustments.

Values in all the input fields are to be entered by Taxpayer. Main node will be the total of all sub nodes and the amount field be calculated automatically from formula.

Sr.No.	Adjustments - Description	Amount
	<input type="checkbox"/> Adjustment	0.00
	5.1.1 Amounts charged by the PE to the Head Office of the Enterprise or to any of its Offices exempted by DTA	0.00
5.1	5.1.2 Costs related to off shore Revenues	0.00
	5.1.3 Transfer pricing adjustments	0.00
	5.1.4 Others	0.00
	<input type="checkbox"/> Adjustment (Deductions)	0.00
	5.2.1 Recoverable provisions taxed in previous years	0.00
5.2	5.2.2 Off shore revenue	0.00
	5.2.3 Others	0.00
	<input checked="" type="checkbox"/> Additional Adjustments	
	5.3.1 Net Income/Loss before Additional Adjustments	50,000,000,000.00
5.3	5.3.2 Entertainment and Hospitality Details	
	5.3.3 Excess Deducted Donations Details	0.00
	Net Income/Loss	50,000,000,000.00



Step 28: Taxable Income and Tax Calculation.

In this section Net Income and Net Taxable Income is derived.
 $\text{Net Income / Loss} = \text{Revenue} - \text{Expenses} - \text{Exempted Revenues} + \text{Non-Deductible Costs} + \text{Adjustments}$

Carry Forward losses are derived from previous years. For 1st year in new form, the Cumulative Carry Forward Losses is entered manually by Taxpayer.

Since Qatari and GCC Residents are exempted from Income Tax, the amount for Qatari and GCC shareholding is calculated and deducted to derive final Net Taxable Income.

Tax Due is calculated with applicable tax rate as per the regime. Late Filing Penalty is calculated if Taxpayer has done filing after due date.

If there are any Approved Refunds and Advance Payments in different Tax Types, this will be offset from Tax Liability, Late Filing Penalty and Late Payment Penalty.

Late Payment Penalty is calculated on tax amount after deducting the Refunds or Advance Payments paid by Taxpayer before due date.

Sr.No.	Taxable Income - Description	Amount
6.1	Net Income/Loss	50,000,000,000.00
6.2	Carried forward losses Details	0.00
6.3	Net Taxable Income / Loss	i 50,000,000,000.00
6.4	Qatari & GCC Ownership and Profit Sharing Percentage Details	
6.5	Deduction Amount of qatari and resident national GCC country	i 50,000,000,000.00
6.6	Net Taxable Income / Loss after Deduction of Qatari / GCC Nationals Resident in Qatar	i 0.00
6.7	Tax Due	i 0.00
6.8	Late Filing Penalty	i 0.00
6.9	Late Payment Penalty	i 0.00
6.10	Adjustment against Confirmed Refunds / Advance Payment Details	0.00
6.11	WHT Amount	0.00
	Total Tax Payable	0.00



Step 29: Carry forward losses Schedule.

Carry Forward Losses are used to spread a current net operating loss over subsequent years' net operating income in order to reduce future tax liability.

Carry Forward Losses can be utilized for next 5 Years as per the New IT Law.

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tax portal

عربي | Name: Rajiv
TIN: 5000123158

Income Tax Return Number: 700000000635

Return - Original

Tax Period: 2021 : 01/01/2021 - 31/12/2021

1 Basic Information
2 Return's Information
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Carried forward losses

Taxable year	Cumulative brought forward losses	Losses expired	Available losses	Losses of the year	Profit of the year	losses Utilized	Cumulative carry forward losses	Expiry Year
2021	<input type="text" value="0.00"/>	0.00	0.00	0.00	970000.00	0.00	0.00	2024

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Save



Step 30: Qatari & GCC Ownership and Profit-Sharing Percentages.

Since Qatari and GCC Residents are not liable for Income Tax, the amount of their ownership and profit sharing is calculated and deducted from Net Income / Loss to derive Net Taxable Income only for foreign shareholding.

There are 2 methods from which the deduction amount of Qatari and GCC Ownership and Profit-Sharing Amount can be calculated:

- Pro - Rated

Taxpayer needs to select the method of calculation first and then enter the ownership and profit-sharing percentages.

Based on the method selected, column for entering Net Income / Loss or Total revenue will appear.

Also, if there is any change in shareholding percentage, Taxpayer can bifurcate it by selecting the period.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

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Qatari & GCC Ownership and Profit Sharing Percentage

Pro-Rated

Period From	Period To	GCC - Profit Sharing %	GCC - Ownership %	Qatari - Profit Sharing %	Qatari - Ownership %	Foreign - Profit Sharing %	Foreign - Ownership %	Net Taxable Ir
01/01/2022	31/12/2022	0.00	0.00	0.00	0.00	100.00	100.00	-22

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Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

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Qatari & GCC Ownership and Profit Sharing Percentage

Pro-Rated

GCC - Profit Sharing %	GCC - Ownership %	Qatari - Profit Sharing %	Qatari - Ownership %	Foreign - Profit Sharing %	Foreign - Ownership %	Net Taxable Income	Total Amount of Deduction
0.00	0.00	0.00	0.00	100.00	100.00	-223,315.05	0.00
							0.00

The Taxpayer can also directly enter the details by clicking on + button in the Qatari & GCC Ownership and Profit-Sharing Percentage screen. Additional lines will be added to enter the details. This is shown in the below screens.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

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Qatari & GCC Ownership and Profit Sharing Percentage

Pro-Rated

GCC - Profit Sharing %	GCC - Ownership %	Qatari - Profit Sharing %	Qatari - Ownership %	Foreign - Profit Sharing %	Foreign - Ownership %	Net Taxable Income	Total Amount of Deduction
0.00	0.00	0.00	0.00	100.00	100.00	-223,315.05	0.00
							0.00



Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Qatari & GCC Ownership and Profit Sharing Percentage

Pro-Rated

IQC - Profit Sharing %	GCC - Ownership %	Qatari - Profit Sharing %	Qatari - Ownership %	Foreign - Profit Sharing %	Foreign - Ownership %	Net Taxable Income	Total Amount of Deduction
0.00	0.00	0.00	0.00	100.00	100.00	-223,315.05	0.00
							0.00

Back Next

Step 31: Adjustment against Confirmed Refunds /Advance Payment schedule

This schedule is for displaying all the Approved Refunds / Advance Payments. Also, it shows the amount offset from Tax Liability, Late Filing Penalty and Late Payment Penalty. Remaining Amount left if any after offsetting is also visible here.

Income Tax Return Number: 700000023948 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Adjustment against Confirmed Refunds / Advance Payment

Reference Number	Credit Date	Description	Currency	Current Credit	Offset Liability	Offset Penalty	Remaining Credit
No data							
				0.00	0.00	0.00	0.00

Back Next



Step 32: Additional Information.

In 'Additional Information', Taxpayer needs to enter details about 'who prepared this Financial Statement'.

Also 'Financial Statement Audited by Auditor registered in Qatar' needs to be uploaded in this section.

Taxpayer can enter additional notes or attach supporting document on Additional Information page.

Fields having Details option are schedules for entering detailed information specific to the field. Once clicked on this button a new form will get open to enter the details specific to that schedule.

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عربي | Name: Rajiv
TIN: 5000123158

Income Tax Return Number: 700000000635 Return - Original Tax Period: 2021 : 01/01/2021 - 31/12/2021

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Additional Information

Who prepared this Financial Statement? Self Accountant [Details](#)

Upload Audited Financial by an Auditor registered in the State of Qatar [Details](#)

Provide the Statement of Transfer Pricing [Details](#)

Attach any other supporting document

Additional Notes

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Accountant Details:

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عربي | Name: Sparsh-725
TIN: 5000035725

Income Tax Return Number: 700000000588

Return - Original

Tax Period: 2021 : 01/01/2021 - 31/12/2021

1 Basic Information
2 Return's Information
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Identification of Accountant

TIN	ID Type	ID Number	Issuing Country
<input type="text" value="5000035725"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Mobile Number	Phone Number	Email Address	
+ <input type="text"/> +97455646913	+ <input type="text"/> <input type="text"/>	<input type="text" value="sagar.chandane@invenio-solutons.com"/>	
First Name	Last Name	Zone	Street
<input type="text" value="Sparsh-725"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="01tily 01"/>
Upload Financial Statement		Building	Floor
<input type="text"/>		<input type="text" value="50A"/>	<input type="text" value="10"/>
		Office #	
		<input type="text"/>	<input type="text"/>
		PO Box	Postal Code
		<input type="text" value="12034"/>	<input type="text" value="12034"/>
		City	Country
		<input type="text" value="Doha"/>	<input type="text" value="Qatar"/>

◀ BackSave as Draft
Continue ▶

Auditor Details:

Here the details of Auditor need to be entered who have audited the financial statements of the entity. An Auditor can be a natural person or legal entity.

Below are the details required for the auditor.

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tax portal

عربي | Name: Sparsh-725
TIN: 5000035725

Income Tax Return Number: 700000000588

Return - Original

Tax Period: 2021 : 01/01/2021 - 31/12/2021

1 Basic Information
2 Return's Information
3 Additional Information
4 Summary
5 Declaration

Auditor Information

TIN	ID Type	ID Number	Issuing Country
<input type="text" value="5000035741"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Mobile Number	Phone Number	Email Address	
+ <input type="text"/> 21548654	+ <input type="text"/> <input type="text"/>	<input type="text" value="sparsh@gmail.com"/>	
First Name	Last Name	Zone	Street
<input type="text" value="Sparsh-741"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="1245"/>
Upload Audited Financial Statement		Building	Floor
<input type="text"/>		<input type="text" value="12"/>	<input type="text" value="10"/>
		Office #	
		<input type="text"/>	<input type="text"/>
		PO Box	Postal Code
		<input type="text" value="2454..."/>	<input type="text" value="12450"/>
		City	Country
		<input type="text" value="Doha"/>	<input type="text" value="Qatar"/>

◀ BackSave as Draft
Continue ▶



Taxpayer should upload the Audited Financial Statement.

Upload Audited Financial Statement

1. File size should be less than 5MB
2. Choose only file with extension: DOC / DOCX / PDF / JPG / XLS / XLSX

Attachments (1) +

Proof of Information.pdf

Close

Income Tax Return Number: 700000000635 Return - Original Tax Period: 2021 : 01/01/2021 - 31/12/2021

1 Basic Information 2 Return's Information 3 Additional Information 4 Summary 5 Declaration

Auditor Information

TIN 5000035741

Mobile Number + [] + []

First Name هاشم حازم عراقي

Upload Audited Financial Statement

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Statement of Transfer Pricing:

In case applicable to Taxpayer who has **Total Value of Assets** and **Total Revenue** from Revenue Section, exceeding the threshold.

General Information of the Related Entity

Main activities of the Related Entities to which the Reporting Entity belongs

Commercial distribution services

Have there been any change in the activities of the Related Entities during the year?

Yes No

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ضريبة Dhareeba tax portal

Income Tax Return Number: 700000000635 Return - Original Tax Period: 2021 : 01/01/2021 - 31/12/2021

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General Information of the Related Entity

Please specify the nature of any Intangible owned by the Related Entities and is being used by the Reporting Entity

Nature of Intangible	Residence of the Owners	Residence of Co-Owners	
Trademarks	India	India	X
			+

General description of the transfer pricing policy applied by the group in relation to the reporting enterprise

CostPlus

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ضريبة Dhareeba tax portal

Income Tax Return Number: 700000000635 Return - Original Tax Period: 2021 : 01/01/2021 - 31/12/2021

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General Information of the Group

Description of the activity and summary report, by type and amount, of operations over (threshold to be determined) carried out

Nature of Transactions	Role of the Reporting Entity	Transaction Currency	Transaction Amount	Residence of Related Entity	Transfer Pricing Method	
Goods	Buyer	QAR	50,000.00	India	CostPlus	X
						+

Have there been any change to the Group's transfer pricing policy during the year?

Yes No

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Step 33: Summary.

Summary page will display the details of Net Taxable Income, Tax Due & Penalties (if any), Adjustment against Confirmed Credits/Advance Payments and Total Amount Due.

Summary - Description	Amount
A. Revenue	50,000,000,000.00
B. Expenses	0.00
C. Net Accounting Revenue (A - B)	50,000,000,000.00
D. Exempted Revenue	0.00
E. Deductions	0.00
F. Non-Deductible Cost	0.00
G. Adjustments	0.00
H. Net Taxable Income / Loss	0.00
I. Tax Due	0.00
J. Late Filing Penalty	0.00
K. Late Payment Penalty	0.00
L. Adjustment against Confirmed Refunds / Advance Payments	0.00
WHT Amount	0.00
M. Total Tax Amount (G + H + I - J)	0.00



Step 34: Declaration.

The next page is the Declaration page where the information will be prefilled except the position, checkboxes for 'terms & conditions' and 'declaration' as shown below. Taxpayer should select both the checkboxes & click 'Submit' button.

ضريبة
Dhareeba
tax portal

عربي |
 Name: Rajiv
TIN: 5000123158 |
 Home |
 Profile |
 Logout

Income Tax Return Number: 700000000635
Return - Original
Tax Period: 2021 : 01/01/2021 - 31/12/2021

1 Basic Information
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Declaration

First Name	Last Name	Designation	Date
<input type="text" value="Sparsh"/>	<input type="text" value="Tyagi"/>	<input type="text" value="Person Authorised"/>	<input type="text" value="31/08/2020"/>
Email Address		Phone Number	
<input type="text" value="sparsh@gmail.com"/>		+ 974 <input type="text" value="55646913"/>	

I agree with the Terms and Conditions [Terms and Condition](#)

 I declare that the information provided in the form is true and correct

◀ Back

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Save as Draft

Submit ▶



Step 35: Acknowledgement.

After submission, an acknowledgement will be displayed as shown below.

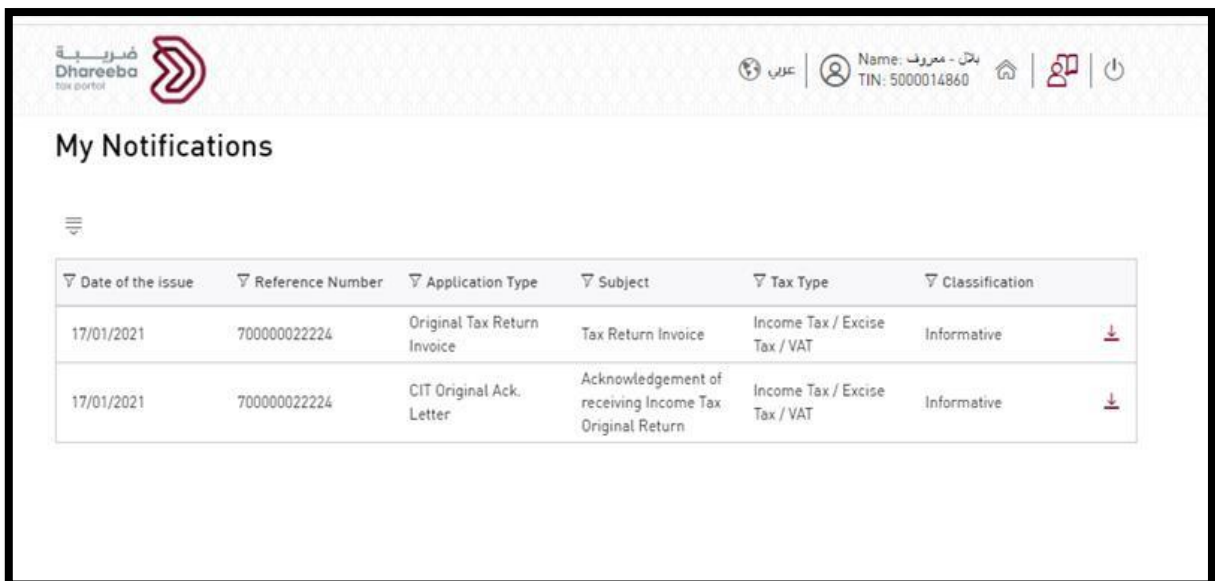
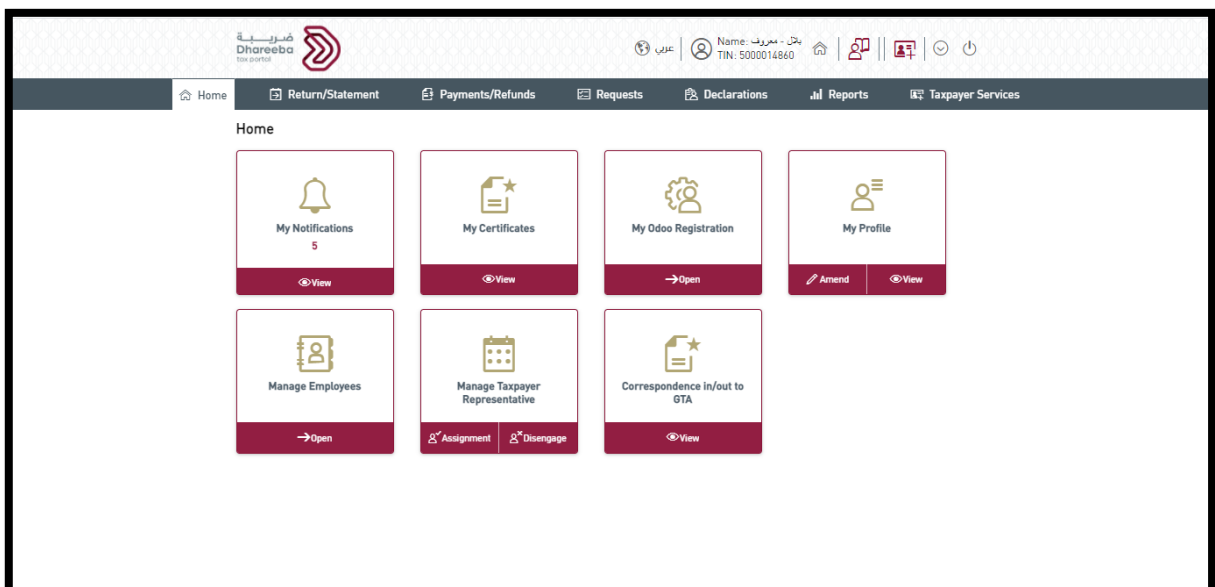
The screenshot displays the Dhareeba tax portal interface. At the top left, the logo for 'Dhareeba tax portal' is visible. The top right corner shows user information: 'Name: مسروق أحمد and مريم' and 'TIN: 5000015255'. The main content area features a large green checkmark icon, followed by the heading 'Application For Income Tax Return Complete'. Below this, it states 'Your application reference number is 700000000787 submitted on: 20/08/2020'. A disclaimer follows: 'Kindly use your reference number to track your application's status in the system and when contacting us. This statement confirms that we have received your application however this is not an approval nor a rejection of your application. Kindly note that the General Tax Authority reserves the right to request additional documents and details concerning your application.' Contact information is provided: 'For any inquiry or assistance, please contact us on: Within Qatar: 16565, Outside Qatar: +974 4406 9941'. At the bottom, there are two buttons: 'Close' and 'Pay'.



3 Annexure - Correspondence received by the Taxpayer

3.1 Steps how Taxpayer can open and view notifications on the portal.

Taxpayer should log in to Taxpayer Portal and select 'My Notifications' tab from the Home screen to view the notifications.





3.2 Taxpayer will receive SMS, Email and PDF on Mobile, Email ID and Dashboard.

The Taxpayer will receive the following notifications:

SMS, Email and PDF on submission of CIT Return:

SMS, Email and PDF of CIT Return Invoice: