



Corporate Income Tax – Cash Basis Method

Dhareeba Portal



جدول المحتويات

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1

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 functionality of Cash Basis method.

Taxpayers having Gross Income less than 1 Million QAR can opt for Cash Basis method. Also, Cash Basis method cannot be selected for the first year of return filing.

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
- 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.

2

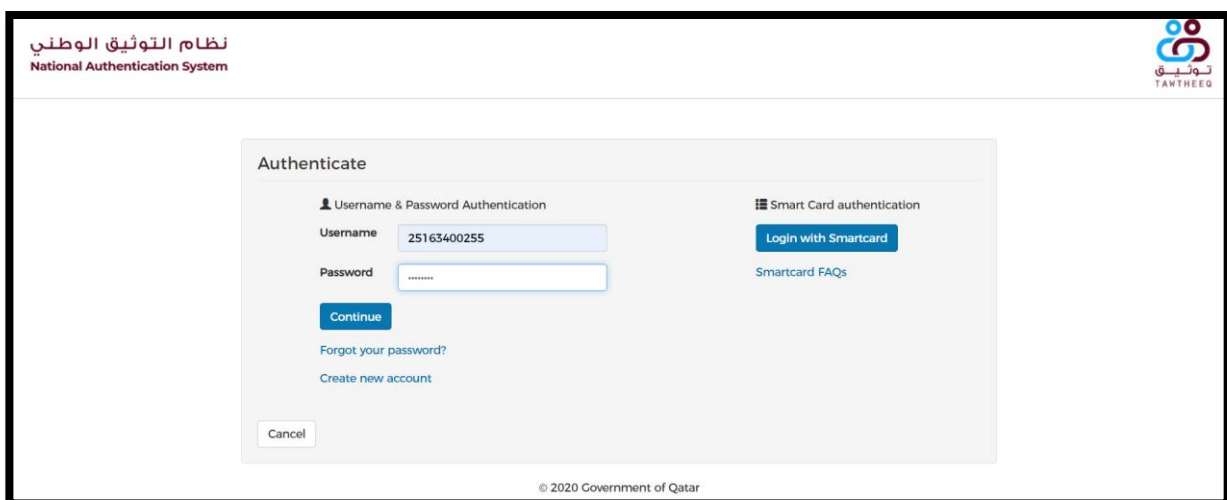
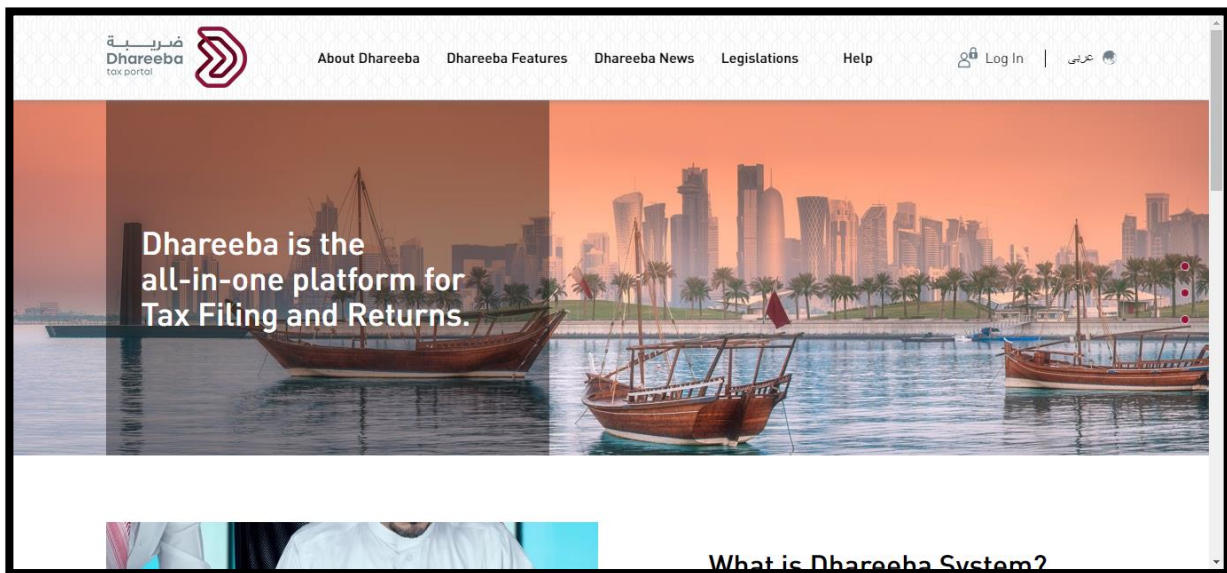
Filing the Corporate Income Tax Return with Cash Basis Method



2. Process to be followed by Taxpayer to file a Corporate Income Tax Return with Cash Basis Method

Step 1: Log in

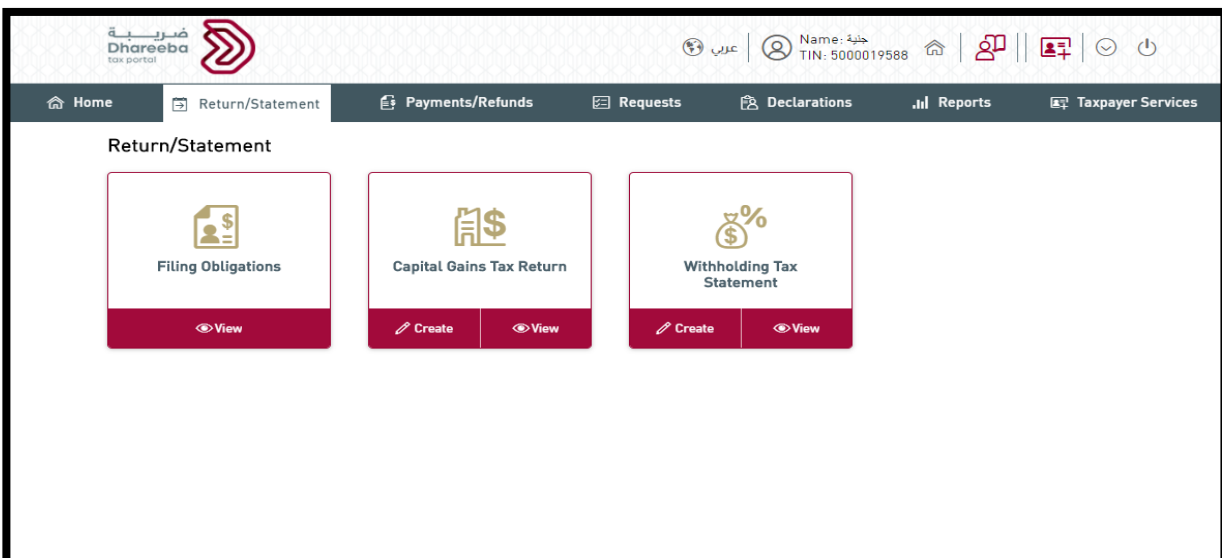
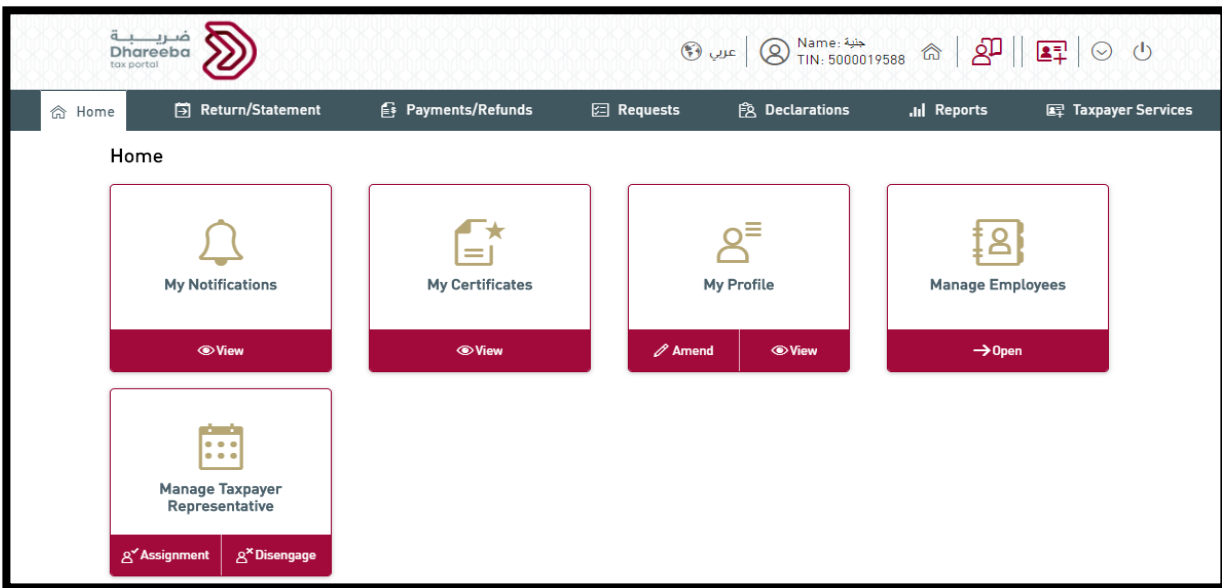
Taxpayer should login on the Dhareeba and is there after directed to the NAS portal where the Taxpayer should login through QID or Email address and its associated password, as shown in the screen below:





Step 2: Dashboard

After clicking on "Continue" button, the Taxpayer must select "Return/Statement" and select "Filing Obligations".



Here taxpayer can see all the filing obligations applicable for all tax types. Taxpayer need to select the Income Tax Obligation for particular year and click

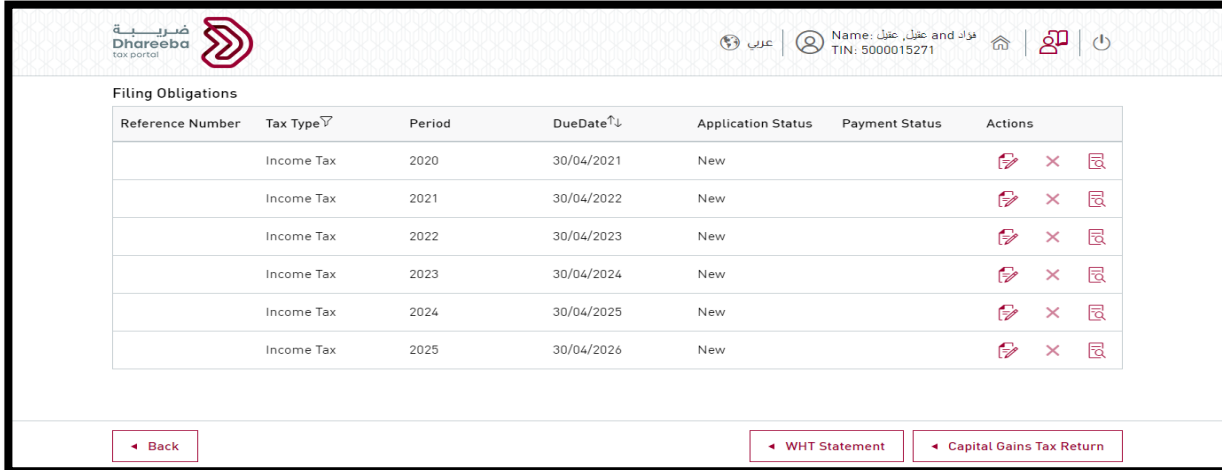


on  button to open the Income Tax Return Form.



















 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.

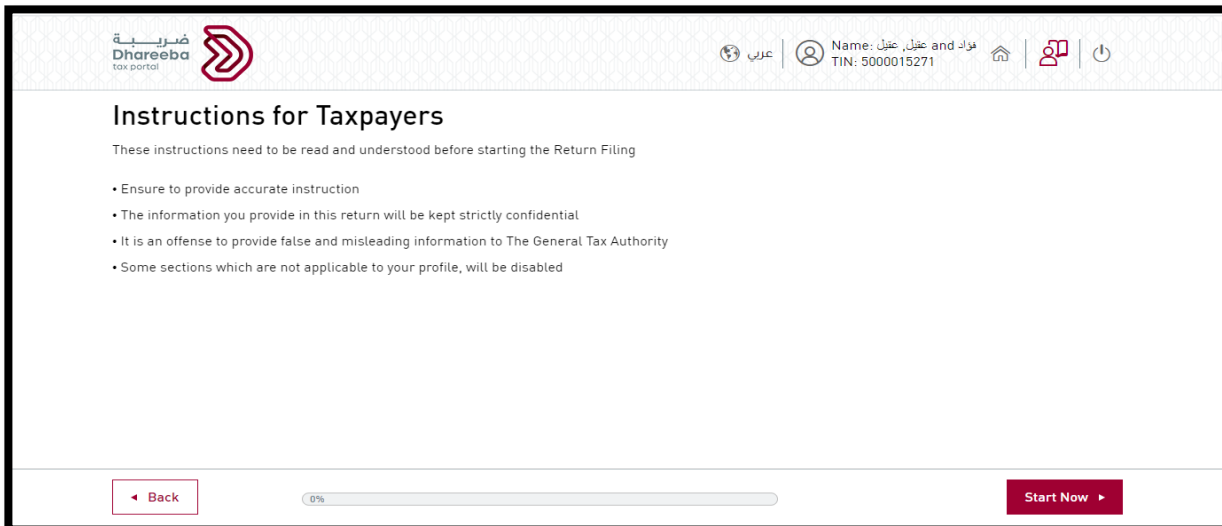


The screenshot shows the Dhareeba tax portal interface. At the top, there is a header with the Dhareeba logo, the text "ضريبة Dhareeba tax portal", and user information: "Name: فواد عجيل عجيل and TIN: 5000015271". Below the header is a table titled "Filing Obligations". The table has seven columns: Reference Number, Tax Type, Period, DueDate, Application Status, Payment Status, and Actions. The table contains six rows of data for Income Tax for the years 2020 through 2025. Each row has three icons in the Actions column: a pencil (edit), a cross (cancel), and a document (view). At the bottom of the page, there are three buttons: "Back", "WHT Statement", and "Capital Gains Tax Return".

Reference Number	Tax Type	Period	DueDate	Application Status	Payment Status	Actions
	Income Tax	2020	30/04/2021	New		  
	Income Tax	2021	30/04/2022	New		  
	Income Tax	2022	30/04/2023	New		  
	Income Tax	2023	30/04/2024	New		  
	Income Tax	2024	30/04/2025	New		  
	Income Tax	2025	30/04/2026	New		  

Step 3: Instructions

The Taxpayer should read the Instructions and click on “Start Now” button to proceed.



The screenshot shows the Dhareeba tax portal interface. At the top, there is a header with the Dhareeba logo, the text "ضريبة Dhareeba tax portal", and user information: "Name: فواد عجيل عجيل and TIN: 5000015271". Below the header is a section titled "Instructions for Taxpayers". The text reads: "These instructions need to be read and understood before starting the Return Filing". Below this text is a list of four bullet points: "Ensure to provide accurate instruction", "The information you provide in this return will be kept strictly confidential", "It is an offense to provide false and misleading information to The General Tax Authority", and "Some sections which are not applicable to your profile, will be disabled". At the bottom of the page, there are two buttons: "Back" and "Start Now". A progress bar is visible at the bottom, showing 0% completion.

Step 4: Basic Information

On the Basic Information page, the taxpayer will select tax determination



method as 'Cash Basis Method'. Following details will be displayed in Basic Information:

- Capital – this will be displayed based on the registration details of the taxpayer
- Gross Income – to be entered by taxpayer (should be less than 1 Million QAR and will be validated from previous year's Gross Income)
- Regime, Business Activity, Tax Rate and Currency - fetched from the system based on registration details
- Do you want to file NIL Return? – to be selected 'Yes' by Taxpayer in case Taxpayer wishes to file a NIL Return.

Note: Taxpayer may opt to file NIL Return in following situations: -

- Business is being setup
- No Income Tax for the Tax Period
- Temporary closure of business

When Taxpayer opts for NIL Return, then all the fields in 'Returns Information' will be populated with zero value. If Taxpayer is filing NIL Return after due date, then late filing penalty will be applied on that Return.

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

The screenshot displays the 'Basic Information' page of the Dhareeba tax portal. At the top, the Dhareeba logo and 'ضريبة Dhareeba tax portal' are visible. The user's name 'فواد عتيق عتيق' and TIN '5000015271' are shown. The page title is 'Income Tax Return Number: 700000000414' and 'Return - Original' for the 'Tax Period: 2020 : 01/01/2020 - 31/12/2020'. The navigation bar shows five steps: 1 Basic Information (active), 2 Return's Information, 3 Additional Information, 4 Summary, and 5 Declaration. The main form contains the following fields:

- Tax Base Determination Method:** Cash Basis Method (dropdown)
- Gross Income:** 1,000,000.00
- Capital:** 60,000,000.00
- Regime:** Preferential (dropdown)
- Business Activity:** (dropdown)
- Tax Rate:** 8.00
- Currency:** QAR (dropdown)
- Details:** 5555

Below the form, there is a confirmation checkbox: I confirm that the above information is correct. In case you do not agree with the information please amend your registration details accordingly in your profile. To the right of this checkbox is the question 'Do you want to file NIL Return?' with radio buttons for 'Yes' and 'No' (selected).

At the bottom, there are three buttons: 'Back', 'Save as Draft', and 'Continue' (highlighted in red).



Step 5: Return's Information

Returns Information will have sub sections:

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

Step 6: Net Receipt of the Year

In this section, taxpayer should enter details of Received Revenues, Receivables Revenues and Expenses paid. Total Revenue should not exceed 1 Million QAR. Non editable fields are computed values.

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tax portal

عربي | Name: فواد عجيل, عجيل and فواد
TIN: 5000015271

Income Tax Return Number: 700000000414 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

1 Revenues
2 Adjustments
3 Exempted Revenue
4 Non-Deductible Cost
5 Taxable Income

Sr.No.	Net Receipt of the Year - Description	Amount
2.1	Received Revenues	50,000.00
2.2	Receivables Revenues	1,000.00
2.3	Total Revenue	51,000.00
2.4	Expenses Paid	4,000.00
	Net Income/Loss	47,000.00

◀ Back 22 Save as Draft Continue ▶



Step 7: Adjustments

In Adjustment section, taxpayer will enter details about Adjustments which are to be Added and Deducted.

Main node will be the total of all sub nodes.

Section	Sub-section	Description	Amount
Adjustments [Additions]		Total	200.00
	3.1	Adjustment for received amounts related to cancellation of paid expenses [Deducted in previous period]	100.00
	3.1.2	Others	100.00
Adjustments [Deductions]		Total	155.00
	3.2	Adjustment for receivable revenues taxed in previous year and received in current year	120.00
	3.2.2	Adjustment for paid amounts related to cancellation of previous received taxed revenues	35.00
	3.2.3	Others	0.00

Step 8: Exempted Revenue

In Exempted Revenue section, taxpayer should enter all details of revenues that are exempt, such as revenues from Dividends, Handicraft, Agriculture, Gross Income of resident person or corporate and any Other Income to which exemption is applicable under the provisions of Income Tax law.



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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 3 Additional Information 4 Summary 5 Declaration

Exemptions of received and receivable revenues[Included in the Net Income of the Tax Year]		100.00
4.1	4.1.1 Benefits & proceeds of public debt securities and Islamic securities [art 4 item 2 of the Income Tax Law No. 24/2018]	100.00
	> 4.1.2 Dividends and Other Income from shares exempt under Art. 4 item 5 of the Income Tax Law No. 24/2018	0.00
	4.1.3 Gross income from Handicraft activities as per art. 4 item 6 of the Income Tax Law No. 24/2018	0.00
	4.1.4 Gross income from agricultural and fishing activities under art. 4 item 7 of the Income Tax Law No. 24/2018	0.00
	4.1.5 Gross income of resident Qatari natural person as per Art. 4 Item 9 of the Income Tax Law No. 24/2018	0.00
	4.1.6 Gross income of resident corporate wholly owned by qatari persons as per art. 4 item 10 of the Income Tax Law No. 24/2018	0.00
	4.1.7 Other income to which exemption applies [Article 45 of IT law]	0.00
	4.1.8 Other income to which exemption applies [article 46 of IT law]	0.00
	4.1.9 Other exemptions granted as per previous Income Tax Law No. 21/2009	0.00
Total		100.00

Step 9: Non-Deductible Paid Expenses

In 'Non-Deductible Paid Expenses' section, taxpayer should enter details of Non- Deductible Expenses such as Interests, Taxes, etc. Main node will be the total of all sub nodes.

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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 3 Additional Information 4 Summary 5 Declaration

Sr.No.	Non-Deductible Paid Expenses - Description	Amount
1	Non Deductible Paid Expenses	60.00
2	> 5.1.9 Interests Paid	0.00
3	> 5.1.10 Paid Taxes	0.00
4	5.1.11 Commissions of foreign companies paid to Local Agent	0.00
5	5.1.12 Others adjustments of paid or received amounts (+/-)	0.00
Total		60.00



Step 10: Taxable Income

Taxable Income contains computation of the 'Net taxable income', 'Carry forward Losses', 'Qatari & GCC Ownership and Profit-Sharing Percentage', etc.

Tax Due is calculated at applicable tax rate as per the regime pertaining to the Taxpayer.

Late Filing Penalty, if any, is calculated if Taxpayer has filed Tax Return 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, if any, is calculated on tax amount after deducting the Refunds or Advance Payments paid by taxpayer before due date.

Final Tax Amount = Tax Due + Late Filing Penalty + Late Payment Penalty – Adjustment against Confirmed Refunds / Advance Payments – Withholding Tax Amount.

Income Tax Return Number: 700000000414 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Sr.No.	Taxable Income - Description	Amount
6.1	Net Income/Loss	52,600.00
6.2	Carried forward losses Details	0.00
6.3	Net Taxable Income / Loss	52,600.00
6.4	Qatari & GCC Ownership and Profit Sharing Percentage Details	
6.5	Deduction Amount of qatari and resident national GCC country	52,600.00
6.6	Net Taxable Income / Loss after Deduction of Qatari / GCC Nationals Resident in Qatar	0.00

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Back Save as Draft Continue



Step 11: Carry Forward Losses schedule

Carry Forward Losses are used to spread current net operating loss over subsequent years' net operating income in order to reduce future tax liability. Carry Forward Losses can be utilised for next 5 Years as per the New Income Tax Law.

The screenshot displays the Dhareeba tax portal interface. At the top, the user is logged in as 'فواد عجيل and عائل' (Fawad Ajil and Family) with TIN: 5000015271. The page shows the 'Return - Original' for the tax period 2020 (01/01/2020 - 31/12/2020) with an Income Tax Return Number of 700000000414. The navigation menu includes: 1 Basic Information, 2 Return's Information (selected), 3 Additional Information, 4 Summary, and 5 Declaration. The main content area is titled 'Carried forward losses' and contains a table with the following data:

1	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
2	2020	10000.00	0.00		0.00	52600.00	0.00	0.00	2023
3									
4									
5									

At the bottom of the screen, there is a 'Back' button on the left and a 'Save' button on the right. A progress bar indicates that 78% of the return is completed.

Step 12: Qatari & GCC Ownership and Profit-Sharing Percentages schedule

When Taxpayer clicks on 'Details' link near 'Qatari & GCC Ownership and Profit-Sharing Percentage', the ownership and profit-sharing details will be displayed in tabular form. These details be auto filled and can be modified by Taxpayer, if required.

There are 2 methods for calculation of 'Qatari & GCC Ownership and Profit-Sharing Percentage':

- Pro-Rated Method
- Net Taxable Income Method



ضريبة Dhareeba tax portal

عربي | Name: فواد عفتل, عفتل and فواد عفتل, عفتل TIN: 5000015271

Income Tax Return Number: 700000000414 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Qatari & GCC Ownership and Profit Sharing Percentage

1 Choose your method of calculation

2 Pro-Rated

Period From	Period To	GCC - Profit Sharing %	GCC - Owners...	Qatari - Profit Sharing %	Qatari - Owners...	Foreign - Profit Sharing %	Foreign - Owners...	Net Taxable Income	Total Amount of Deduction
01/01/2020	31/12/2020	0.00	0.00	100.00	100.00	0.00	0.00	42600.00	42600.00
								42,600.00	42,600.00
									+

Back 78 Save

ضريبة Dhareeba 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

Qatari & GCC Ownership and Profit Sharing Percentage

1 Choose your method of calculation

Accounting Cost (Analytics) ...

Period From	Period To	GCC - Profit Sharing %	GCC - Owners...	Qatari - Profit Sharing %	Qatari - Owners...	Foreign - Profit Sharing %	Foreign - Owners...	Net Taxable Income	Total Amount of Deduction
01/01/2021	31/12/2021	25.00	25.00	50.00	50.00	25.00	25.00	17,500.00	
								0.00	0.00
									+

Back 40 Save



Step 13: Adjustment against Confirmed Refund / Advance Payment Schedule

This schedule is for displaying all the Approved Refunds / Advance Payments. This also shows the amount offset from Tax Liability and Penalty. Remaining Credit if any after offsetting is also visible here.

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

Adjustment against Confirmed Refunds / Advance Payment

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

◀ Back 60 Save

Step 14: WHT Annual Schedule

Here Taxpayer needs to enter the details related to Withholding Tax Statement.

The details entered here should be within the Taxable year of the Tax Return. Any details pertaining to period outside the Tax period are not allowed. Duplicate months are not allowed to be entered.



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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 | 3 Additional Information | 4 Summary | 5 Declaration

WHT Annual Schedule

Issuer of WHT Certificate	WHT Certificate Number	WHT Certificate Date of Issuance	WHT Amount	Payment Date to GTA	Currency	
Zahir Abbas	41214412	06/01/2021	200.00	06/01/2021	QAR	✕
						+

◀ Back | 80 | Save

Step 15: 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.

Clicking on Details option displays schedules for entering detailed information specific to the field.

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



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عربي | Name: فواد عتول and عتول
TIN: 5000015271

Income Tax Return Number: 700000000414 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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](#)

Attach any other supporting document

Additional Notes

submission of original return

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Step 16: Accountant Details

Here the TIN of Accountant needs to be entered, if financial statements are prepared by any Accountant. Accountant can be a natural person or legal entity.

The details are fetched once TIN is entered.

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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 3 Additional Information 4 Summary 5 Declaration

Identification of Accountant

TIN	ID Type	ID Number	Issuing Country			
5000035725						
Mobile Number	Phone Number	Email Address				
+ 97455646913		sagar.chandane@invenio-solutons.com				
First Name	Last Name	Zone	Street	Building	Floor	Office #
Sparsh-725			01lity 01	50A	10	
Upload Financial Statement	P0 Box	Postal Code	City	Country		
	12034	12034	Doha	Qatar		

Back 60 Save as Draft Continue



Step 17: Auditor Details

Here the details of Auditor need to be entered, who has audited the financial statements of the entity. An Auditor can be a natural person or legal entity. The details are fetched once TIN is entered.

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: 5000035741 ID Type: ID Number: Issuing Country:

Mobile Number: + 21548654 Phone Number: + Email Address: sparsh@gmail.com

First Name: Sparsh-741 Last Name: Zone: Street: 1245 Building: 12 Floor: 10 Office #:

Upload Audited Financial Statement:

PO Box: 2454... Postal Code: 12450 City: Doha Country: Qatar

[Back](#) [Save as Draft](#) [Continue](#)

Step 18: Summary

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

Income Tax Return Number: 700000000414 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Summary - Description	Amount
A. Revenue	51,000.00
B. Expenses	4,000.00
C. Net Accounting Revenue (A - B)	47,000.00
D. Exemptions	75,000.00
E. Adjustments	21,200.00
F. Non-Deductible Paid Expenses	59,400.00



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عربي | Name: فواد عتيق and عتيق
TIN: 5000015271

Income Tax Return Number: 700000000414 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Summary - Description	Amount
J. Tax Due	0.00
K. Late Filing Penalty	0.00
L. Late Payment Penalty	0.00
M. Any Advance Payments	0.00
WHT Amount	0.00
Total Tax Payable (H + I + J - K)	0.00

◀ Back 99 Save as Draft Continue ▶

Step 19: Declaration

The next page is the Declaration page where the information will be prefilled except the Designation, checkboxes for 'Terms and Conditions' and 'Declaration' as shown below. Taxpayer should select both the checkboxes and click 'Submit' button.

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عربي | Name: فواد عتيق and عتيق
TIN: 5000015271

Income Tax Return Number: 700000000414 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Declaration

First Name: Prakash Last Name: Gholve Designation: Owner Date: 11/08/2020

Email Address: test3421@gmail.com Phone Number: + 974 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 99 Save as Draft Submit ▶



Terms and Condition ✕

- The information provided on tax return, activity statements and other documents are correct.
- The tax shall be assessed on the basis of the taxable income as determined in the return, if such return is accepted by the Department.

Cancel I Agree

Step 20: Acknowledgement

After submission, the Tax Return is processed, and an acknowledgement screen will be displayed as show below.

In case the Total Tax Payable amount is greater than zero, the following screen appears, reference number is generated. Here Taxpayer has an option to pay the Tax amount. If Taxpayer wishes to pay later than select Taxpayer can select Close option.

In case the Total Tax Payable amount is equal to zero, then the Taxpayer select Close option and submit the Tax Return.

ضريبة
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tax portal

عربي | Name: فواد محمد عقيل and TIN: 5000015271

✓

Application For Income Tax Return Complete

Your application reference number is
700000000414 submitted on: 11/08/2020

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.

For any inquiry or assistance, please contact us on:
Within Qatar: 16565
Outside of Qatar: +974 4406 9941
Write to us at support@gta.gov.qa or to learn more, visit www.gta.gov.qa

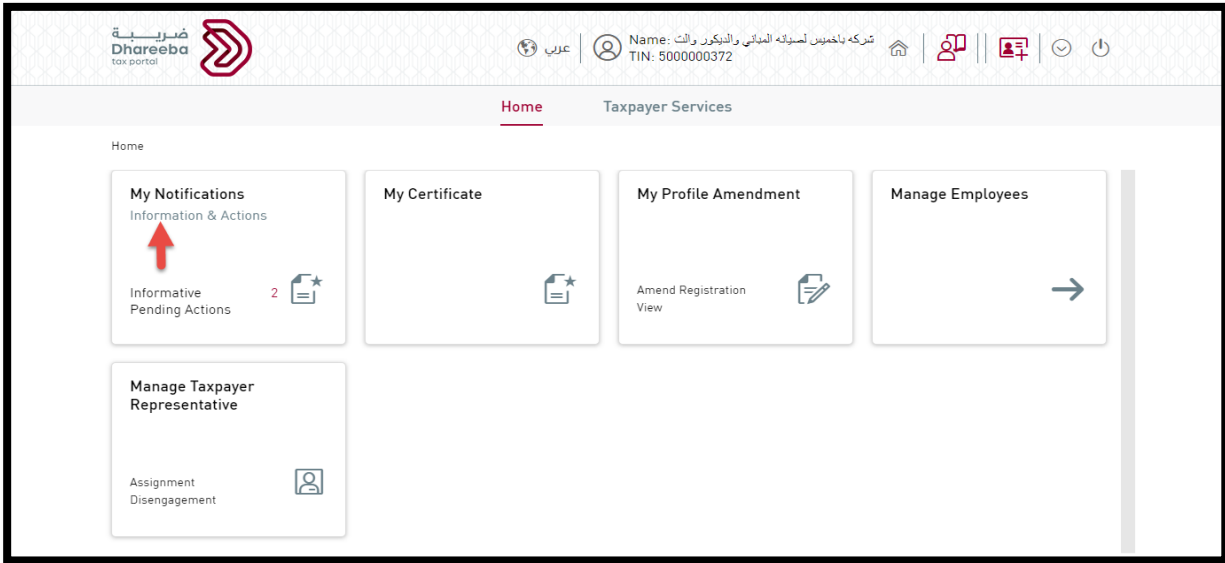
✕ Close Pay



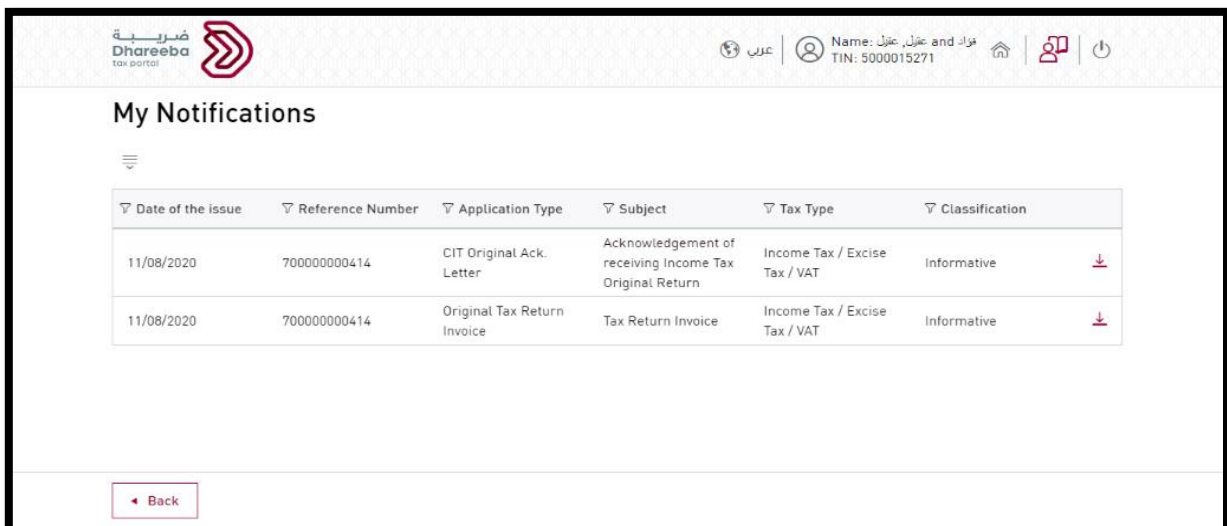
Correspondence received by Taxpayer

Steps how Taxpayer can open and view notifications on the portal

A taxpayer should log in to Taxpayer Portal and select ‘My Notifications’ tab from the Home screen to view the notifications.



Taxpayer should click on Tile “My Notification”.





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

The Taxpayer will receive the following notifications:

1. SMS, Email and PDF on submission of Corporate Income Tax Return
2. SMS, Email and PDF for Corporate Income Tax Return Invoice.

End of Document