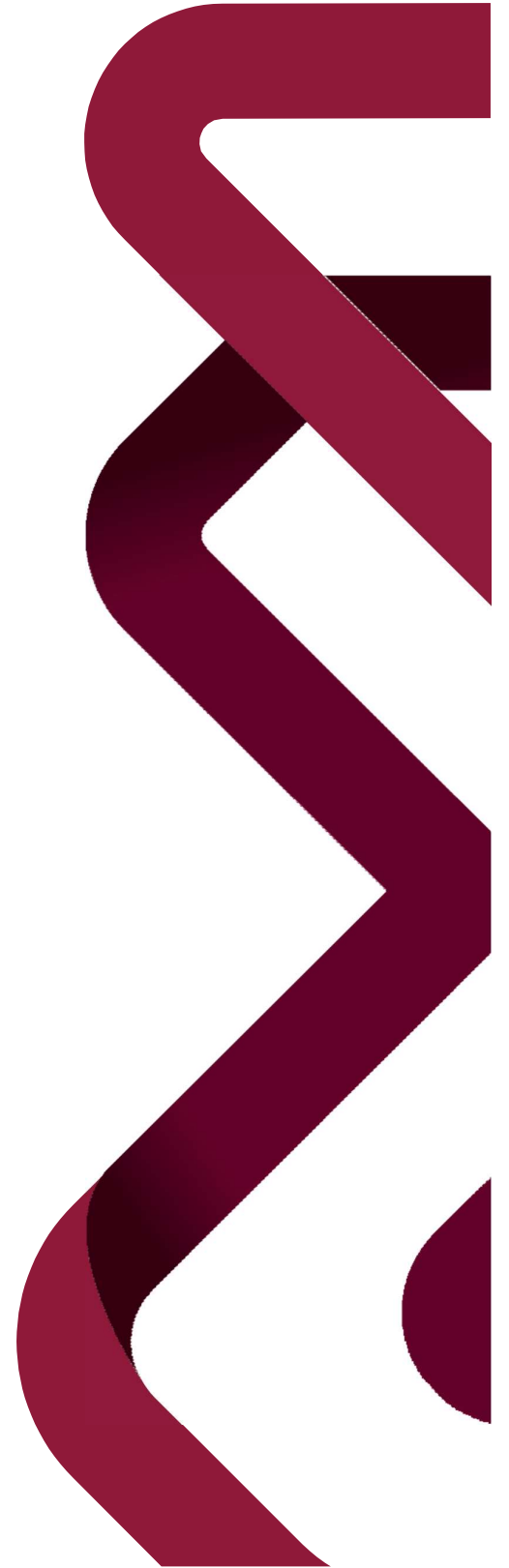




# Income Tax Return Submission- Multiple Tax Rate-Accrual Basis User Manual

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## Dhareeba Tax Portal



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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 'Accrual Basis' method with Multiple Rate.

'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.

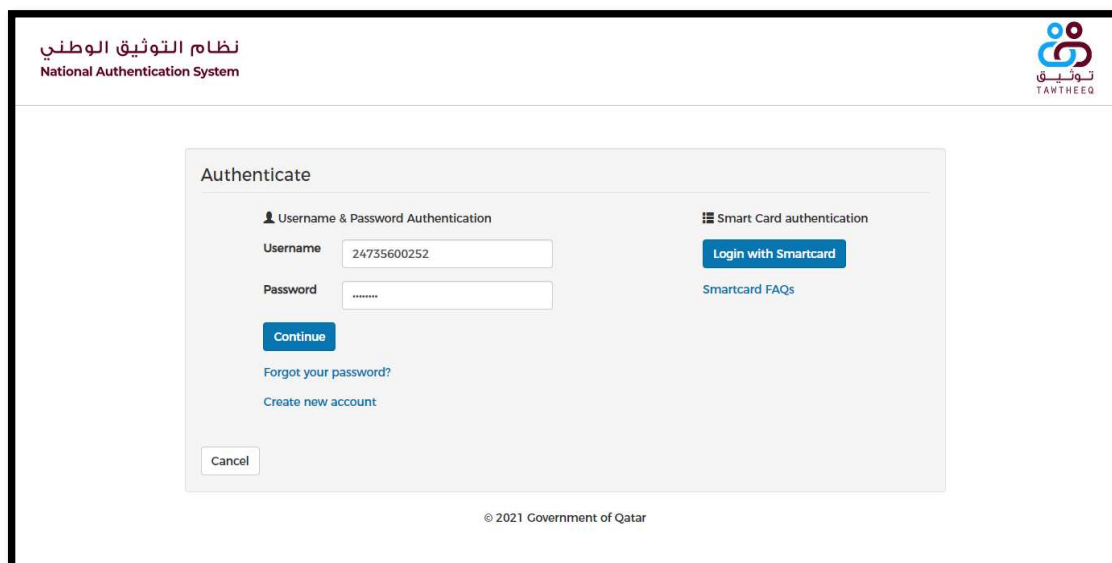
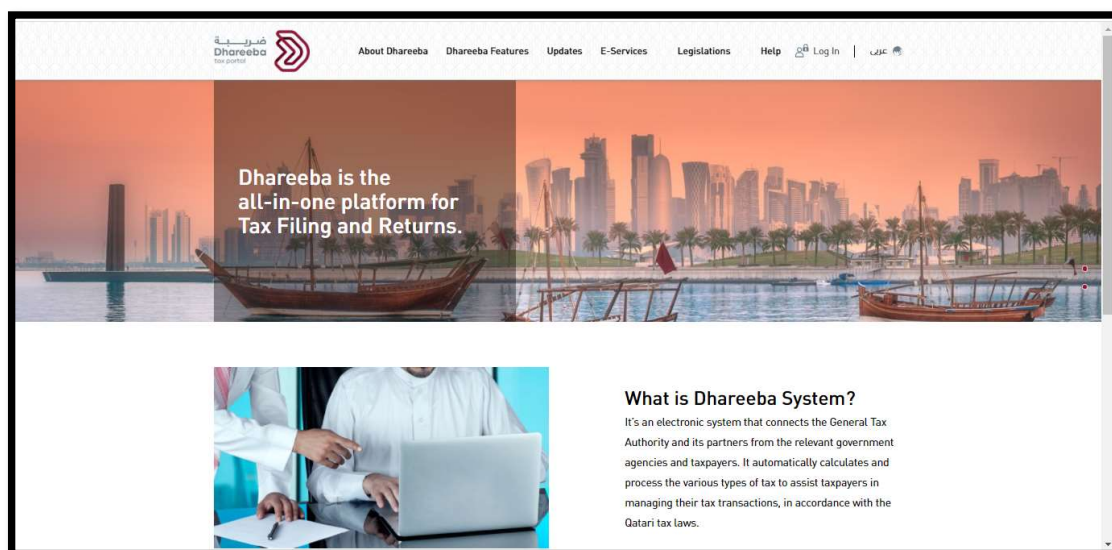


However, if there are fewer details, the Taxpayer can directly enter those by clicking on Add More or + button on the Returns Application.



## 2 Process to be followed by Taxpayer to file a Corporate Income Tax Return with Multiple 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:





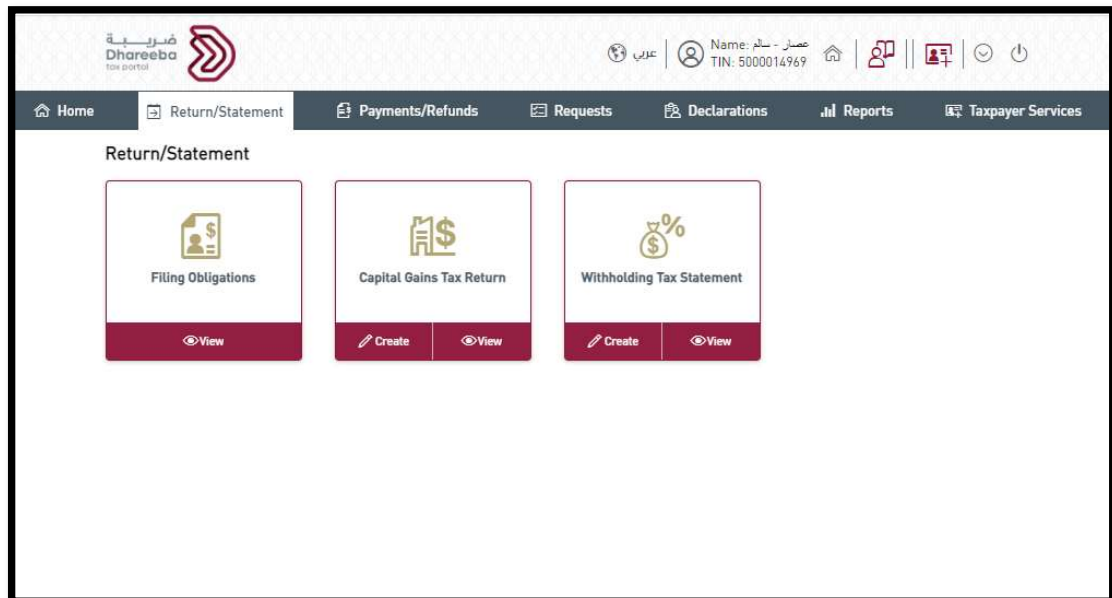
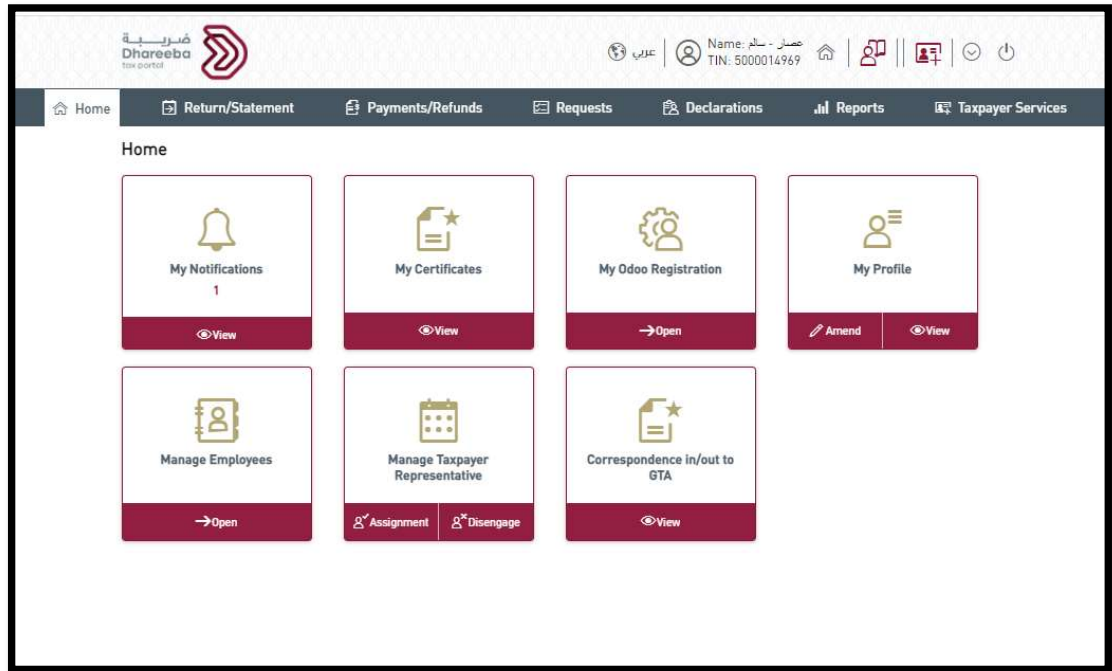
**Step 2:** After clicking on "Continue" button, the Taxpayer will select the TIN for which he wants to file the CIT Return on Accrual Basis for Multiple Rates.

The screenshot shows the Dhareeba Tax Portal interface. At the top, there is a header with the Dhareeba logo and the text 'Dhareeba Tax Portal'. Below the header, there is a 'Login As:' section with a search bar. The main content area displays a grid of 12 TIN selection options, each with a TIN number and a name in Arabic. A red arrow points to the TIN 5000014969, which is associated with the name 'صنل - سالم'.


TIN	Name
5000009324	رهنگا فارسی
5000013763	معروف - اینهاب
5000013789	صلاح
5000013847	طارق - عزیز
5000013870	
5000014134	عزیز - سعید
5000014860	بلال - معروف
5000014969	صنل - سالم
5000015008	عراقی Group
5000015040	جابر - ربیع
5000015081	سالم - Inc
5000015115	




**Step 3:** 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.

Here, the Taxpayer is filing the Corporate Income Tax Return-Accrual Basis for Multiple Rates for the year 2022, as shown in the below screen:

Dhareeba tax portal		العربي		Name: سام - عمار TIN: 5000014969	🏠	👤	🔌
	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			
	Income Tax	2021	30/04/2022	New			
	Income Tax	2020	30/04/2021	New			
700000022797	Income Tax	2019	31/08/2020	New	Partially Paid		
	Income Tax	2018	30/04/2019	New			
	Income Tax	2017	30/04/2018	New			

◀ Back      ▶ WHT Statement      ▶ Capital Gains Tax Return



**Step 4:** Taxpayer is navigated to the Instructions page. He should read the Instructions and click on “Start Now” button to proceed.

The screenshot shows the 'Instructions for Taxpayers' page. At the top left is the Dhareeba logo with the text 'ذريعة Dhareeba tax portal'. To the right of the logo are icons for language (Arabic), user profile, TIN (5000014969), home, and power. The main heading is 'Instructions for Taxpayers' followed by the sub-heading 'These instructions need to be read and understood before starting the Return Filing'. Below this is a list of four instructions:

- 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
- Some sections which are not applicable to your profile, will be disabled

At the bottom of the page, there are two buttons: 'Back' on the left and 'Start Now' on the right.



**Step 5:** 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.
- Some information derived from Registration profile of taxpayer like Multiple Rates.
- Do you have Related Entity, Related Entity Abroad, Total Value of Assets – to be entered by Taxpayer.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Capital: 1,000,000.00      Annual Revenue: 50,001,000.00      Total Value of Assets: 10,000,000,000.00

Return Type: Accrual Basis

Do you have any Related Entity?  
 Yes     No  
 Related Entity Abroad

Regime	Business Activity	Tax Rate	Currency	Details
Standard ...		10.00	QAR	Permit
Oil and Ga...		35.00	QAR	Permit

I confirm that the above information is correct.

◀ Back      0%      Save as Draft      Continue ▶



## Step 6: Taxpayer needs to fill Tax Return for each of the Multiple Rates – Rate 10%

Multiple Rate Tax Return has sections:

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

**Step 7:** In the Revenue section, taxpayer should enter all details of 'Exempt Revenue', 'Gross Income from activities', 'Gains (Disposal of Assets/Shares) and 'Other Income'.

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

The screenshot displays the Dhoreeba tax return submission interface. At the top, the Dhoreeba logo and name are visible. The user's name and TIN (5000019588) are shown in the top right corner. The main header indicates the Income Tax Return Number (700000001849), the Return type (Original), and the Tax Period (2019: 01/01/2019 - 31/12/2019). Below the header, a progress bar shows the current step: 2 Rate-10.00%. The main content area is a table with the following data:

Sr.No.	Revenues - Description	Amount
1.1	Gross income from activities	50,001,000.00
1.2	Exempt RevenueDetails	0.00
1.3	Gains (Disposal of Assets/Shares)Details	0.00
1.4	Other IncomeDetails	0.00
	<b>Total Revenue</b>	<b>50,001,000.00</b>

At the bottom of the screen, there are buttons for 'Back', 'Save as Draft', and 'Continue'. A progress indicator shows 53% completion.



## **Step 8: Exempt Revenue (Schedule 1.2.)**

Here, the Taxpayer needs to declare different types of Exempt 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, below Screen will appear. This will be blank initially for the Taxpayer to enter the required details. The button + will be used to add multiple rows.

If there are multiple details to be added by the Taxpayer, he can use the excel download and upload functionality, which is shown is 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: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.2 Exempt Revenue

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

Back    6    Next



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

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.2 Exempt Revenue

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

Sr.No.	Description of Other Non-Operating Revenue	Amount
1	exempt rev1	10,000.00
		<a href="#">+</a>

[Back](#)    [Next](#)

Other Non-Oper R...xlsx    Show all    X

**Step c.** Taxpayer should save the file on the Taxpayer computer in a storage location. The Taxpayer should fill in the details of his Exempt Revenue in this excel sheet which is downloaded. Taxpayer should save the excel sheet with the filled in data.

AutoSave Off    Other Non-Oper Rev Template (6).xlsx    Search

File    Home    Insert    Page Layout    Formulas    Data    Review    View    Help

Calibri    11    A    A    Wrap Text

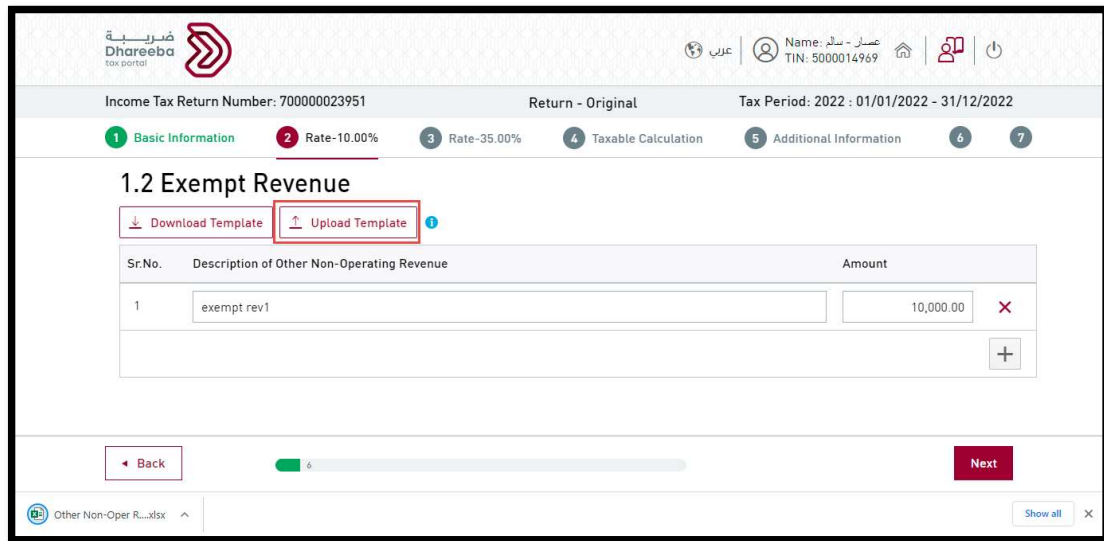
B    I    U    Merge & Center

B9    X    ✓    fx

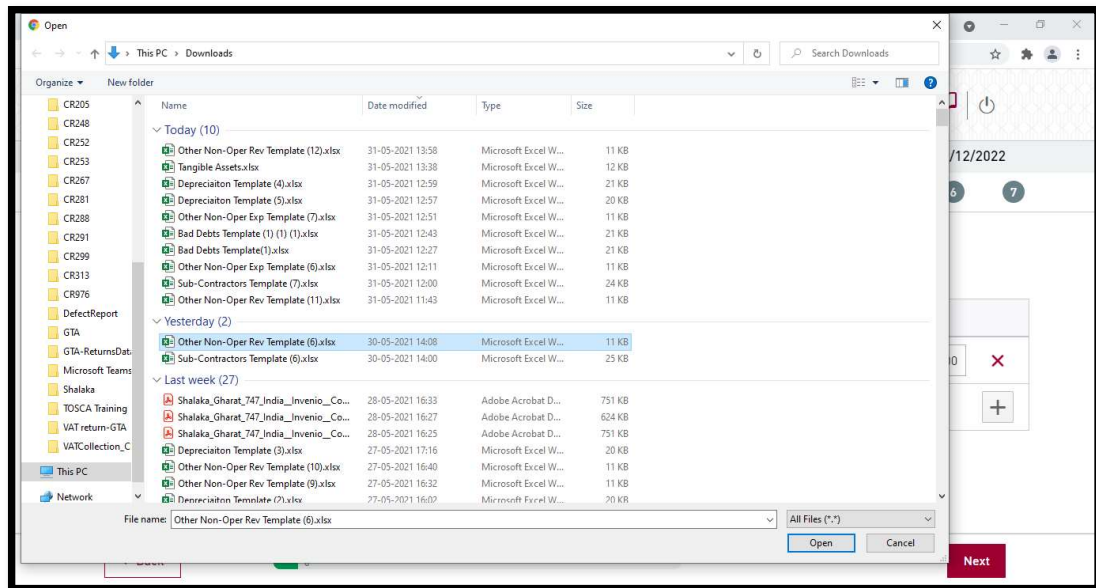
	A	B	C	D	E	F
	رقم	Description	Amount			
1	متسلسل	وصف	المبلغ			
2	1	test301	10000			
3	2	test302	10000			
4	3	test303	10000			
5	4	test304	10000			
6	5	test305	10000			
7						



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

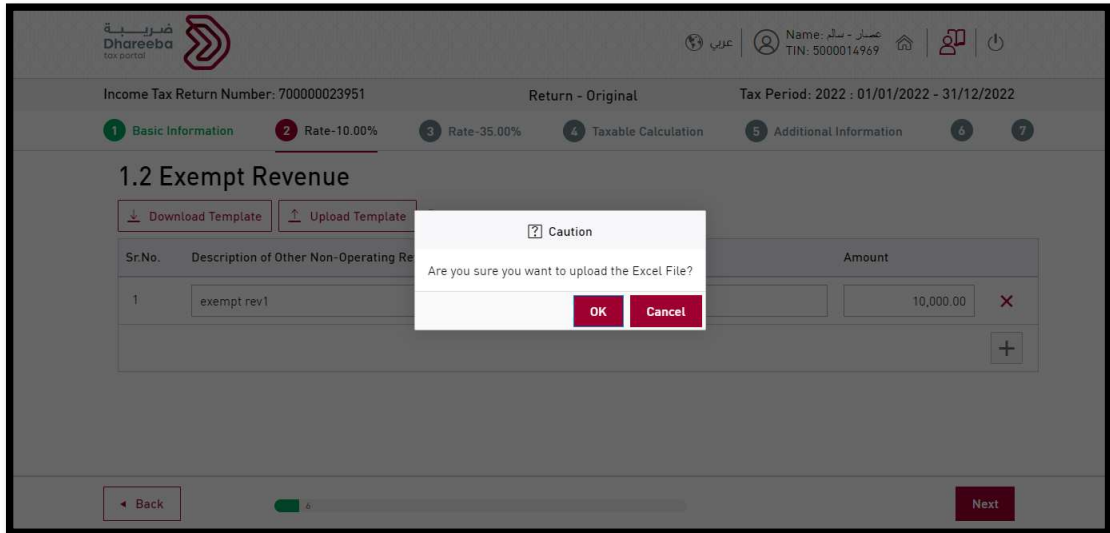


Taxpayer should select the file from the Taxpayer Computer.

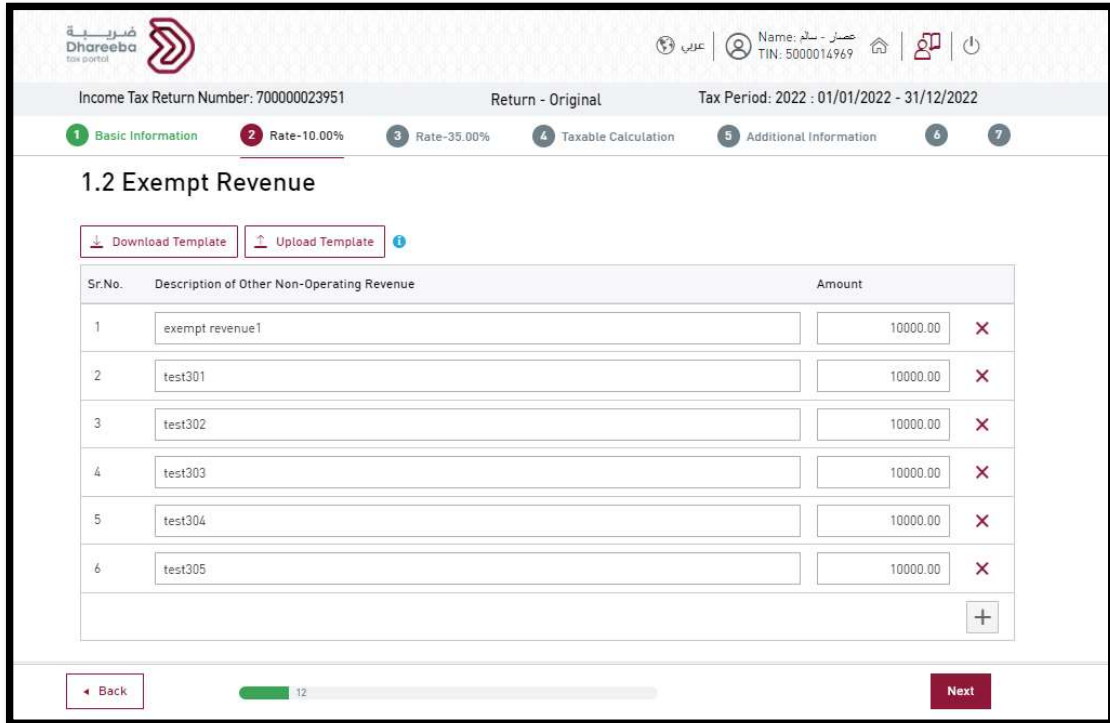




**Step e.** Taxpayer should click on OK for uploading the Excel File.



**Step f.** The details uploaded by the Taxpayer are seen under 'Exempt 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.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.2 Exempt Revenue

Download Template    Upload Template    ⓘ

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	exempt revenue1	10000.00	×
2	test301	10000.00	×
3	test302	10000.00	×
4	test303	10000.00	×
5	test304	10000.00	×
6	test305	10000.00	×

→ +

Back    12%    Next



Click on Next to proceed ahead.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.2 Exempt Revenue

Download Template    Upload Template

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	exempt revenue1	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

Back      12      Next

**Step 9:** The value of Exempt Revenue under point 1.2. is populated under Revenues- Description, where Tax Rate: 10%.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Sr.No.	Revenues - Description	Amount
1.1	Gross income from activities	0.00
1.2	Exempt Revenue <a href="#">Details</a>	60,000.00
1.3	Gains [Disposal of Assets/Shares] <a href="#">Details</a>	0.00
1.4	Other Income <a href="#">Details</a>	0.00
	<b>Total Revenue</b>	<b>60,000.00</b>

Back      6      Save as Draft      Continue



## Step 10: Gains (Disposal of Assets/Shares) (Schedule 1.3.)

Here taxpayer enters the revenue generated from Disposal of Assets/Shares. The field of description is the free text and total of all these will be populated in the field on main section. 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 in Expenses section.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Sr.No.	Revenues - Description	Amount
1.1	Gross income from activities	0.00
1.2	Exempt Revenue <a href="#">Details</a>	60,000.00
1.3	Gains (Disposal of Assets/Shares) <a href="#">Details</a>	0.00
1.4	Other Income <a href="#">Details</a>	110,000.00
	<b>Total Revenue</b>	<b>170,000.00</b>

◀ Back      Save as Draft      Continue ▶



The below screen appears when the Taxpayer clicks on Details besides Gains (Disposal of Assets/Shares). This screen is blank initially, for the Taxpayer to enter the required details.

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

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.3 Gains (Disposal of Assets/Shares)

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      29      Next

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 Gains (Disposal of Assets/Shares) screen of 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 Gains (Disposal of Assets/Shares) screen of the Return Application, wherein, he can enter the details for Depreciable Fixed Assets Capital Gain and Buyer Information. This is shown in the below screens.



**Step 10.1.1:** When the Taxpayer clicks on + Add More button, the below screen appears.

The screenshot displays the Dhareeba Tax Portal interface. At the top, the Dhareeba logo and 'Tax portal' text are on the left, and user information (Name: عماد - سالم, TIN: 5000014969) and navigation icons are on the right. Below this, the 'Income Tax Return Number: 700000023951' and 'Return - Original' are shown, along with the 'Tax Period: 2022 : 01/01/2022 - 31/12/2022'. A progress bar at the top indicates seven steps: 1. Basic Information, 2. Rate-10.00% (current step), 3. Rate-35.00%, 4. Taxable Calculation, 5. Additional Information, 6, and 7.

The main content area is titled 'Capital Gain/Losses for Depreciable Assets' and contains a table with the following structure:

	Amount
> Depreciable Fixed Assets Capital Gain	
> Buyer Information	

At the bottom of the screen, there is a 'Back' button on the left, a progress indicator showing '12' in the center, and a 'Next' button on the right.



**Step 10.1.2:** On clicking on the expand button alongside the “Depreciable Fixed Assets Capital Gain”, the following screen appears.

Taxpayer should fill in the details.

The screenshot displays the Dhareeba tax portal interface. At the top, the user's name is 'عصير - سالم' (Eseer - Salem) with TIN: 5000014969. The current step is 'Rate-10.00%' out of seven steps. The tax return number is 700000023951, and the tax period is 2022: 01/01/2022 - 31/12/2022.

The main section is titled 'Capital Gain/Losses for Depreciable Assets' with a sub-section for 'Depreciable Fixed Assets Capital Gain'. The form contains the following fields and values:

Field	Value	Amount
Object of Transaction	01	
Asset Code	002-005-008-0000003...	
Transaction Type	Sale	
Date of Acquisition	01/01/2022	
Cost of Acquisition		200000.00
Net Book Value		190000.00
Date of Sale	01/10/2022	
Selling Value		210,000.00
Market Value		209,000.00
Do you have valuation Method or 3rd Party Evaluation ?	<input checked="" type="radio"/> Yes <input type="radio"/> No	
Valuation Method	Written Down Value method	

At the bottom, there are 'Back' and 'Next' buttons, and a progress indicator showing 12% completion.



**Step 10.1.3:** On clicking on the expand button alongside the “Buyer Information”, the following screen appears. Taxpayer should fill in the details.

The screenshot displays the Dhareeba tax portal interface. At the top, the logo and name 'Dhareeba' are visible. The user's name 'عصام - سام' and TIN '5000014969' are shown in the top right. The main header includes 'Income Tax Return Number: 700000023951', 'Return - Original', and 'Tax Period: 2022 : 01/01/2022 - 31/12/2022'. A progress bar at the top indicates the current step is '2 Rate-10.00%'. The main content area is titled 'Capital Gain/Losses for Depreciable Assets' and shows a table with one entry: 'Depreciable Fixed Assets Capital Gain' with an amount of '20,000.00'. Below this, the 'Buyer Information' section is expanded, showing fields for ID Type (Qatar ID), ID Number (2766543565), Name (Ismail Khan), Related Party (No), Residency (Qatar), and Address (Corniche Doha). A 'Gain/Loss' field at the bottom right of the form shows '20,000.00'. Navigation buttons for 'Back' and 'Next' are at the bottom, along with a progress indicator showing 12 steps.

Capital Gain/Losses for Depreciable Assets	Amount
> Depreciable Fixed Assets Capital Gain	
Buyer Information ID Type: Qatar ID ID Number: 2766543565 Name: Ismail Khan Related Party: No Residency: Qatar Address: Corniche Doha Gain/Loss: 20,000.00	20,000.00



## Step 11: Other Income (Schedule 1.4)

Here taxpayer needs to declare different types of Other Income. 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 for the Taxpayer to enter the required details. The button + will be used to add multiple rows.

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

If the Taxpayer has many details to provide for the Other Income, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Other Income screen of 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 on the Other Income screen on the Returns Application.

When the Taxpayer clicks on + button, the details for Other Income, can be entered by the Taxpayer, as shown in the below screens.

The screenshot shows the Dhareeba tax portal interface. At the top, the user is logged in as 'عصام - سالم' (Ezzam - Salem) with TIN: 5000014969. The current screen is 'Rate-10.00%' under the 'Return - Original' section for the tax period 2022: 01/01/2022 - 31/12/2022. The screen displays a table with 11 rows of test data. A red arrow points to a '+' button at the bottom right of the table, indicating where to click to add more details.

ID	Description	Amount	Action
3	test302	10000.00	X
4	test303	10000.00	X
5	test304	10000.00	X
6	test305	10000.00	X
7	test401	10000.00	X
8	test402	10000.00	X
9	test403	10000.00	X
10	test404	10000.00	X
11	test405	10000.00	X

At the bottom of the table, there is a red arrow pointing to a '+' button. Below the table, there are 'Back' and 'Next' buttons, and a progress indicator showing step 6 of 7.



ضريبة  
Dhareeba  
tax portal

عربي | Name: صابر - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

4	test303	10000.00	X
5	test304	10000.00	X
6	test305	10000.00	X
7	test401	10000.00	X
8	test402	10000.00	X
9	test403	10000.00	X
10	test404	10000.00	X
11	test405	10000.00	X
12			X

← Back    6    Next



## Step 12: Expenses

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

In this section, Taxpayer enters all the values to determine Total Expenses.

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

Sr.No.	Expenses - Description	Amount
2.1	Change in Inventories (Opening inventory - Closing inventory)	0.00
2.2	Purchases	0.00
2.3	Employee benefits expenses	0.00
2.4	Sub Contractors <a href="#">Details</a>	50,000.00
2.5	Depreciation and Amortisation Expenses	68,630.15
2.6	Provisions	0.00
2.7	Interests <a href="#">Details</a>	0.00
2.8	Royalties <a href="#">Details</a>	0.00
2.9	Charitable Donations	0.00
2.10	Entertainment, Leisure and Representation	0.00
2.11	Head Office Overheads	0.00
2.12	Losses (Disposal of Asset/Shares) <a href="#">Details</a>	19,890.41
2.13	Other Costs <a href="#">Details</a>	0.00
	<b>Total Expenses</b>	<b>138,520.56</b>



## Step 13: Sub-Contractor (Schedule 2.4.)

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 for the Taxpayer to enter the required details.

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, the text 'ذريبة Dhareeba tax portal', and user information including 'عربي', 'Name: محمد - سالم', and 'TIN: 5000014969'. Below the header, the 'Income Tax Return Number: 700000023951' and 'Return - Original' are displayed. The 'Tax Period: 2022 : 01/01/2022 - 31/12/2022' is also shown. A progress bar indicates the current step is '2 Rate-10.00%'. The main section is titled '2.4 Sub Contractors' and contains buttons for 'Download Template' and 'Upload Template'. A warning message is displayed: '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, there is a table with 'No data' and a '0.00' value. At the bottom right, there is an 'Add More' button. The bottom navigation bar includes 'Back', a progress indicator at 12, and 'Next'.

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 Sub Contractors screen 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 on the Return Application. This is shown in the below screens.



**ذريبة Dhareeba tax portal** | عربي | Name: صابر - سامر | TIN: 5000014969 | Home | Profile | Power

Income Tax Return Number: 700000023951 | Return - Original | Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information | **2 Rate-10.00%** | 3 Rate-35.00% | 4 Taxable Calculation | 5 Additional Information | 6 | 7

### 2.4 Sub Contractors

[Download Template](#) | [Upload Template](#) | [Delete All](#)

Type of Contractor	Transaction with related party	Description	Trade Name	Amount	
Domestic	No	domtrade	domtrade	10000.00	
Domestic	Yes	domestic trade1	supplies	5000.00	
Domestic	Yes	domestic trade2	supplies	5000.00	
Foreign	Yes	foreign trade 1	supplies	5000.00	
Foreign	Yes	foreign trade2	supplies	5000.00	
Domestic	Yes	domestic trade3	supplies	5000.00	
Domestic	Yes	domestic trade4	supplies	5000.00	
Foreign	Yes	foreign trade3	supplies	5000.00	
Foreign	Yes	foreign trade4	supplies	5000.00	
				50,000.00	

Add More

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**ذريبة Dhareeba** tax portal

عربي | Name: محمد - سالم | TIN: 5000014969

Income Tax Return Number: 700000023951 | Return - Original | Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information | **2 Rate-10.00%** | 3 Rate-35.00% | 4 Taxable Calculation | 5 Additional Information | 6 | 7

### Sub Contractor Details

<b>Transaction with Related Party</b> <input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Type</b> Domestic	<b>Amount</b> 15,000.00	<b>Description</b> Domestic Trade
<b>Are you a</b> <input checked="" type="radio"/> Resident <input type="radio"/> Non Resident	<b>ID Type</b> Qatar ID	<b>ID Number</b> 23009998788	<b>Trade Name</b> Aadil and Associates
<b>Issuing Country</b> Qatar	<b>Nationality</b> Qatar	<b>Mobile Number</b> + 974 56777890	<b>Trade Type</b> Domestic Trade
<b>Issue Date</b> 01/01/2015	<b>Expiry Date</b> 31/12/2025	<b>Phone Number</b> + 974 56777600	<b>Email Address</b> aadil@ymail.com
		<b>Zone</b> 11	<b>Street</b> 101
		<b>Building</b> 33	<b>Floor</b> 5
			<b>Office #</b> 10
		<b>PO Box</b> 5262...	<b>Postal Code</b> 52626711
		<b>City</b> Doha	<b>Country</b> Qatar

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## Step 14: Interests (Schedule 2.7.)

Here Taxpayer needs to declare different types of expenditure on Interest charges.

Once clicked on Details button on main section, below Screen will appear. This will be blank initially for the Taxpayer to enter the required details. The + Add More button will be used to add details.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 2.7 Interests

Sr.No.	Type of Beneficiary	Description	ID Type	ID Number	Beneficiary Name	Amount
No data						
Total Interest						0.00

+ Add More

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**ضريبة**  
**Dhareeba**  
the portal

عربي | Name: ناصر - نادم  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Interests		Amount
Type of Beneficiary	Domestic	
Related Party	No	
Description	Domestic	
ID Type	Qatar ID	
ID Number	2345556676	
Beneficiary Name	Shaikh Hassan	
Address	Corniche Doha	
Amount		10,000.00

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## Step 15: Royalties (Schedule 2.8.)

Here taxpayer need to declare different types of expenditure on Royalty payment.

On selecting Details button on main section, below Screen will appear. This will be blank initially for the Taxpayer to enter the required details. The + Add More button will be used to add details. This is shown in the below screens.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 2.8 Royalties

Sr.No.	Type of Beneficiary	Description	ID Type	ID Number	Beneficiary Name	Amount
No data						
Total Interest						0.00

+ Add More

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**ضريبة**  
**Dhareeba**  
tax portal

العربي | Name: عصام - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    **2 Rate-10.00%**    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Royalties	Amount
Payable under the petroleum agreements	No
Type of Beneficiary	Domestic
Related Party	No
Description	
ID Type	Qatar ID
ID Number	2356677890
Beneficiary Name	Abdul Rasheed
Address	Corniche Doha
Amount	10,000.00

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## Step 16: Losses (Disposal of Assets/Shares) (Schedule 2.12).

Here Taxpayer enters the Losses from disposal of Assets/Shares. On selecting Details button on main section, below Screen will appear. This will be blank initially for the Taxpayer to add the required details. The button + Add More will be used to add details.

ID	Code	Date	Amount	Tax
1	002-005-008-0000003001	01/04/2022	100000.00	88273.97
2	002-005-008-0000003002	01/04/2022	100000.00	91616.44
3	002-005-008-0000003003	01/04/2022	100000.00	88273.97
Total			300,000.00	268,164.38

If the Taxpayer has many details to provide for the Losses on disposal of Asset/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 Losses (Disposal of Asset/Shares) 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 Losses (Disposal of Asset/Shares) screen on the Return Application. This is shown in the below screens.



**Step 16.1:** The below screen appears when the Taxpayer clicks on + Add More button.

ضريبة  
Dhareeba  
tax portal

عربي

Name: نعم - نعم  
 TIN: 5000014969

🏠
👤
🔌

Income Tax Return Number: 700000023951
Return - Original
Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information

2 Rate-10.00%

3 Rate-35.00%

4 Taxable Calculation

5 Additional Information

6

7

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

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**Step 16.2:** When the Taxpayer expands the Depreciable Fixed Assets Capital Gain 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 user is logged in as 'عصم - سام' (TIN: 5000014969) in Arabic. The current step is 'Rate-10.00%' of a 7-step process. The tax return number is 700000023951, and the tax period is 01/01/2022 - 31/12/2022. The main section is titled 'Capital Gain/Losses for Depreciable Assets' and is currently expanded to show 'Depreciable Fixed Assets Capital Gain'. The form fields are as follows:

Field	Value	Amount
Object of Transaction	01	
Asset Code	002-005-008-0000003...	
Transaction Type	Sale	
Date of Acquisition	01/01/2022	
Cost of Acquisition		200000.00
Net Book Value		190000.00
Date of Sale	01/09/2022	
Selling Value		150,000.00
Market Value		140,000.00
Do you have valuation Method or 3rd Party Evaluation ?	<input checked="" type="radio"/> Yes <input type="radio"/> No	
Valuation Method	Written Down Value	

At the bottom, there are 'Back' and 'Next' buttons, and a progress indicator showing 12% completion.



**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 Dhareeba tax portal interface. At the top, the header includes the Dhareeba logo, the text 'ضريبة Dhareeba tax portal', and user information: 'عربي', 'Name: صابر - سالم', and 'TIN: 5000014969'. Below the header, the page shows 'Income Tax Return Number: 700000023951', 'Return - Original', and 'Tax Period: 2022 : 01/01/2022 - 31/12/2022'. A progress bar at the top indicates seven steps: 1. Basic Information, 2. Rate-10.00% (highlighted), 3. Rate-35.00%, 4. Taxable Calculation, 5. Additional Information, 6, and 7.

The main content area is titled 'Capital Gain/Losses for Depreciable Assets' with a sub-section 'Depreciable Fixed Assets Capital Gain'. Under this, the 'Buyer Information' section is expanded, showing the following fields:

Field	Value
ID Type	Qatar ID
ID Number	2509856618
Name	Hassan Khan
Related Party	Yes
Residency	Qatar
Address	Lusail
Gain/Loss	-40,000.00

At the bottom of the form, there are 'Back' and 'Next' buttons, and a progress indicator showing '12'.



## Step 17: Other Costs (Schedule 2.13.)

Here, Taxpayer needs to declare different types of Other Costs. 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 Other Costs, this screen will be blank initially for the Taxpayer to enter the required details. When he clicks on the Information Icon, the text appears as shown in the below screen.

The screenshot shows the Dhreeba tax return application interface. At the top, there is a navigation bar with steps 1 through 7. Step 2, 'Rate-10.00%', is currently selected. The header displays the user's name 'عصم - سام' (Esmat - Sam) and TIN: 5000014969. The tax period is 2022-01/01/2022 - 31/12/2022. The main section is titled '2.13 Other Costs'. Below the title are two buttons: 'Download Template' and 'Upload Template'. A warning message is displayed: '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 one row labeled 'Total' and a value of '0.00'. At the bottom, there are 'Back' and 'Next' buttons.

If the Taxpayer has many details to provide for the Other 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 Other Costs screen 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 Costs screen on the Return Application. Additional line items are added for the Taxpayer to enter the required details. This is shown in the below screens.

The screenshot shows the '2.13 Other Costs' screen in the Dhreeba tax portal. The header includes the Dhreeba logo, user information (Name: محمد - سام, TIN: 5000014969), and navigation icons. The main content area displays the 'Income Tax Return Number: 700000023951', 'Return - Original', and 'Tax Period: 2022 : 01/01/2022 - 31/12/2022'. A progress bar at the top indicates the current step is '2 Rate-10.00%'. Below the progress bar, there are buttons for 'Download Template' and 'Upload Template'. The main table has columns for 'Sr.No.', 'Description of Other Non-Operating Revenue', and 'Amount'. The table is currently empty, showing 'No data'. At the bottom of the table, there is a 'Total' row with a value of '0.00' and a '+' button to add a new line item, which is highlighted with a red arrow.

The screenshot shows the '2.13 Other Costs' screen in the Dhreeba tax portal, similar to the previous one. The header and progress bar are the same. The main table now has one line item with 'Sr.No.' 1, an empty 'Description of Other Non-Operating Revenue' field, and an empty 'Amount' field. A red arrow points to the '1' in the 'Sr.No.' column. At the bottom of the table, there is a 'Total' row with a value of '0.00' and a '+' button to add another line item.



## Step 18: Exempted Revenue.

When the Taxpayer clicks on Continue button, he will be navigated to the Exempted Revenue Description details. 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	2,000.00
3.2	Benefits & proceeds of public debt securities and Islamic securities	0.00
3	Non-Qatari Investors	0.00
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
3.4	Dividends and other income from shares exempt	0.00
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
3.5	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
3.6	Other Exemptions	0.00
3.6.1	Other income to which exemption applies (article 35 of IT law) <a href="#">Details</a>	0.00
3.6.2	Other income to which exemption applies (article 36 of IT law) <a href="#">Details</a>	0.00
3.6.3	Other exemptions granted as per previous Income Tax Law No. 21/2009	0.00
	<b>Exempted Revenue</b>	<b>2,000.00</b>



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

ضريبة  
Dhareeba  
tax portal

عربي | Name: محمد - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Rate-10.00% 3 Rate-35.00% 4 Taxable Calculation 5 Additional Information 6 7

Sr.No.	Exempted Revenue - Description	Amount
3.1	Capital gains arising from evaluation of assets in case of in-kind contribution	2,000.00
3.2	Benefits & proceeds of public debt securities and Islamic securities	0.00
3	Non-Qatari Investors	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
	Dividends and other income from shares exempt	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
	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	3.5.3 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	3.6.1 Other income to which exemption applies (article 35 of IT law) <a href="#">Details</a>	0.00
	3.6.2 Other income to which exemption applies (article 36 of IT law) <a href="#">Details</a>	0.00
	3.6.3 Other exemptions granted as per previous Income Tax Law No. 21/2009	0.00
	<b>Exempted Revenue</b>	<b>2,000.00</b>

Back 18 Save as Draft Continue



ذريعة  
Dhareeba  
tax portal

عربي | Name: محمد - سام  
TIN: 5000014969

Income Tax Return Number: 700000023951Return - OriginalTax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information2 Rate-10.00%3 Rate-35.00%4 Taxable Calculation5 Additional Information67

3.6.1 Other income to which exemption applies [article 35 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

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Next ▶



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


Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Sr.No.	Exempted Revenue - Description	Amount
1	3.1 Capital gains arising from evaluation of assets in case of in-kind contribution	2,000.00
2	3.2 Benefits & proceeds of public debt securities and Islamic securities	0.00
3	3.3 Non-Qatari Investors	0.00
4	3.3.1 Non-Qatari investors share in profits arising from trading of all securities	0.00
5	3.3.2 Non-Qatari Investors Profit Share from investment funds enlisted in the stock market	0.00
6	3.3.3 Non-Qatari Investors Profit Shares from Companies enlisted in the stock market	0.00
	3.4 Dividends and other income from shares exempt	0.00
	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
	3.5 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
	3.6 Other Exemptions	0.00
	3.6.1 Other income to which exemption applies (article 35 of IT law) <a href="#">Details</a>	0.00
	3.6.2 Other income to which exemption applies (article 36 of IT law) <a href="#">Details</a> ←	0.00
	3.6.3 Other exemptions granted as per previous Income Tax Law No. 21/2009	0.00
	<b>Exempted Revenue</b>	<b>2,000.00</b>

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**ذريبة Dhareeba**  عربي Name: صابر - سامر TIN: 5000014969 🏠 👤 🔌

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

**1** Basic Information    **2** Rate-10.00%    **3** Rate-35.00%    **4** Taxable Calculation    **5** Additional Information    **6**    **7**

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



## Step 19: Non-Deductible Cost.

Taxpayer is navigated to the Non-Deductible Costs Description section when he clicks on Continue button.

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	36,000.02
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 and sanctions for breaching the State law	0.00
5	4.1.4 Remunerations for board members (others than wages & salaries)	0.00
6	4.1.5 Salaries & wages paid to Owner, spouse and sons and partners in partnership company and simple partnership company	0.00
	4.1.6 Excess deducted Head Office Overheads	0.00
	4.1.7 Other non-deductible expenses paid to Head Office or any of its Offices	0.00
4.1	4.1.8 Interest limit <a href="#">Details</a>	0.00
	4.1.9 Taxes <a href="#">Details</a>	0.00
	4.1.10 Bad Debts	0.00
	4.1.11 Provisions <a href="#">Details</a>	0.00
	4.1.12 Depreciations <a href="#">Details</a>	36,000.02
	4.1.12.1 Accounting Depreciation	68,630.15
	4.1.12.2 Allowable Depreciation	32,630.13
	4.1.13 Commissions of Foreign Companies paid to local agents	0.00
	4.1.14 Tax conditions provided in agreement related to petrochemical industries and petroleum operations <a href="#">Details</a>	0.00
	<b>Non-Deductible Cost</b>	<b>36,000.02</b>

Note: For Excess deducted Head Office Overheads (Schedule 4.1.6): It is applicable for the Taxpayer having permanent establishment and who is a branch of foreign companies, this field is applicable.



## Step 20: Interest Limit (Schedule 4.1.8).

Here the Taxpayer enters details of Interest limit.

The screenshot shows the Dhareeba tax portal interface. At the top, there is a header with the Dhareeba logo, the name 'Dhareeba' (ذريعة), and the TIN: 5000014969. Below the header, the form is titled 'Income Tax Return Number: 700000023951' and 'Return - Original'. The tax period is '2022 : 01/01/2022 - 31/12/2022'. The form is divided into seven steps: 1. Basic Information, 2. Rate-10.00%, 3. Rate-35.00%, 4. Taxable Calculation, 5. Additional Information, 6, and 7. The current step is 4.1.8 Interest limit. The form contains a table with the following data:

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

At the bottom of the form, there is a 'Back' button, a progress bar showing 24% completion, and a 'Next' button.



## Step 21: Taxes (Schedule 4.1.9).

Here taxpayer enters the details of Taxes.

شركة  
Dhareeba  
tax portal

العربي | Name: محمد - سامر  
TIN: 5000014969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

### 4.1.9 Taxes

Description of other Costs	Amount
Taxes on behalf of non-resident	<input type="text" value="0.00"/>
Income tax payable in the state	<input type="text" value="0.00"/>
Deductible and refundable indirect taxes	<input type="text" value="0.00"/>
Other	<input type="text" value="0.00"/>
<b>Total</b>	<input type="text" value="0.00"/>

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## Step 22: Provisions (Schedule 4.1.11).

Here taxpayer enters the details of deductible and other provisions.

The screenshot displays the Dhareeba tax portal interface. At the top, the user is logged in as 'محمد - صالح' (Muhammad - Saleh) with TIN: 5000014969. The current step is 'Rate-10.00%' (Step 2), with other steps including 'Basic Information', 'Rate-35.00%', 'Taxable Calculation', 'Additional Information', and '7'. The tax return number is 700000023951, and the tax period is 01/01/2022 - 31/12/2022.

Sr.No.	Type of Provision	Balance at Beginning of Year	Total Charged during the Year	Deductible Provision during the Year	Balance at end of Year	Other Provision
No data						
						0,00

+ Add More

At the bottom, there are 'Back' and 'Next' buttons, and a progress bar showing 24% completion.



The below screen appears when the Taxpayer clicks on + Add More button. Here, the Taxpayer can enter the details of the Provisions.

The screenshot displays the Dhareeba tax portal interface. At the top, the user's name and TIN (5000014969) are visible. The main header shows the Income Tax Return Number (700000023951) and the Tax Period (2022: 01/01/2022 - 31/12/2022). A progress bar indicates the current step is '2 Rate-10.00%'. The main content area is titled '4.1.11 Provisions - Description' and contains a table for entering provision details.

Description	Amount
Type of Provision	<input type="text"/>
Balance at the beginning	<input type="text"/>
Charged during the tax year (with non related party)	<input type="text"/>
Charged during the tax year (with related party)	<input type="text"/>
Total Charged during the Year	0.00
Deductible Provision during the Year	<input type="text"/>
Provision used/written off/recovered during the tax year	<input type="text"/>
Balance at end of Year	0.00
Other Provision	0.00

At the bottom of the screen, there are 'Back' and 'Next' buttons, and a progress indicator showing 24% completion.



## Step 23: Depreciations (Schedule 4.1.12).

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 for the Taxpayer to enter the required details. The + Add More button will be used to add details.

When Taxpayer clicks on Information icon, the text is displayed as shown in the below screen.

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.



Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Asset: **GROUP REGI**    Asset Type: **COMPUTER**    Asset Category: **COMPUTER**    Asset Code:

Asset Brief Description

Sr.No.	Description	Amount
General Information		
1.0	Acquisition Date	<input type="text" value="01/01/2019"/>
	Cost value	<input type="text"/>
	were any of these are related party, Head office or its related branches transactions	<input type="text"/>
Accounting Depreciation		
	Accounting Depreciation rate	<input type="text"/>
	Previous year Accumulated depreciation	<input type="text" value="0.00"/>
	Current year depreciation Amount	<input type="text" value="0.00"/>
	Current Year accumulated depreciation	<input type="text" value="0.00"/>

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Current Year accumulated depreciation     

Net Book Value (NBV) current year     

Description of Assets Disposed     

2.0 Cost of Assets Disposed     

Proved Damaged Assets of the Year (tick box) to allow the depreciation of the NBV of the previous year     

Proved Scrapped assets of the year accept deduction of NBV of the previous year     

cost of Asset (After Disposala/ Damaged/ Scrap)     

Date of disposal     

Current Year asset disposal depreciation     

Value of disposal     

Current year total depreciation amount     

Tax Depreciation     

Maximum Tax depreciation Rate



Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

<input type="checkbox"/>	Proved Scrapped assets of the year accept deduction of NBV of the previous year	0.00
	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	0.00
	Allowed deductible depreciation	0.00
	Non-Deductible Depreciation	0.00

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Note: For Commissions of foreign companies paid to local agent:  
This field will only be activated when "Yes" is selected on Basic Information Step for "Do you have Local Agent?" Question (visible for Taxpayers who are branch of Foreign Companies)  
Operating Revenues value comes from Revenue Section.



## Step 24: Tax Conditions provided in agreement related to petrochemical industries and petroleum operations (Schedule 4.1.14).

Here, Taxpayer needs to declare different types of details. 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 Dhareeba logo and name are visible. The user's name and TIN (5000014969) are displayed. The current step is 'Rate-10.00%', and the tax period is 2022: 01/01/2022 - 31/12/2022. The main heading is '4.1.14 Tax conditions provided in agreement related to petrochemical industries and petroleum operations'. Below this, 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.' The table below shows 'No data' and a 'Total' row with a value of '0.00'. At the bottom, there are 'Back' and 'Next' buttons, and a progress bar indicating step 24.



Taxpayer can add more details by clicking on + button, wherein an additional line will be added for the Taxpayer to enter the required details. This is shown in the below screens.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

#### 4.1.14 Tax conditions provided in agreement related to petrochemical industries and petroleum operations

Download Template    Upload Template    ⓘ

Sr.No.	Description of Other Non-Operating Revenue	Amount
	No data	
	Total	0.00

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Dhareeba عربي | Name: صابر - سالم | TIN: 5000014969 |

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 4.1.14 Tax conditions provided in agreement related to petrochemical industries and petroleum operations

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

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	<input type="text"/>	<input type="text"/>	<input type="button" value="X"/>
Total		0.00	<input type="button" value="+"/>

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## 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 the 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
1	Adjustment	0.00
2	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
3	5.1.2 Costs related to off shore Revenues	0.00
4	5.1.3 Transfer pricing adjustments	0.00
5	5.1.4 Others	0.00
6	Adjustment (Deductions)	0.00
	5.2.1 Recoverable provisions taxed in previous years	0.00
	5.2.2 Off shore revenue	0.00
	5.2.3 Others	0.00
	Additional Adjustments	
	5.3.1 Net Income/Loss before Additional Adjustments	50,066,534.26
	5.3.2 Entertainment and Hospitality <a href="#">Details</a>	0.00
	5.3.3 Excess Deducted Donations <a href="#">Details</a>	0.00
	<b>Net Income/Loss</b>	<b>50,066,534.26</b>



## Step 26: Entertainment and Hospitality (Schedule 7.3.2).

ضريبة  
Dhareeba  
tax portal

عربي | Name: حسار - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

7.3.2 Entertainment and Hospitality - Description	Amount
Net Taxable Income	50,066,534.26
Entertainment and Gift Expenses	0.00
Net Taxable Income before deducting the above Expense	50,066,534.26
Entertainment Income as allowable limit (QAR 500,000)	500,000.00
Entertainment and Gift limit as per the Income Tax Law (2% of above income)	1,001,330.69
Maximum of allowable limit and limit as per Income Tax Law	1,001,330.69
<b>Non-Deductible Amount</b>	<b>0.00</b>

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## Step 27: Excess Deducted Donations.

ذريبة  
Dhareeba  
tax portal

عربي | Name: محمد - ناصر  
TIN: 5000014969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

Donations - Descriptions	Amount
Net Taxable Income	50,066,534.26
Donations	0.00
Net taxable income before deducting the above expenses	50,066,534.26
Donations allowable limit	1,501,996.03
Non-Deductible Amount	0.00

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## Step 28: Taxable Income- Description

Taxpayer is navigated to the Taxable Income- Description section when he clicks on Continue button on the Returns Application form.

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.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Sr.No.	Taxable Income - Description	Amount
1	6.1 Net Income/Loss	50,066,534.26
2	6.2 Carried forward losses <a href="#">Details</a>	0.00
3	6.3 Net Income after deduction of Carry Forward Losses	50,066,534.26
4	6.4 Qatari & GCC Ownership and Profit Sharing Percentage <a href="#">Details</a>	
5	6.5 Deduction Amount of qatari and resident national GCC country	0.00
6	6.6 Net Taxable Income / Loss after Deduction of Qatari / GCC Nationals Resident in Qatar	50,066,534.26

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## Step 29: Carry Forward Losses (Schedule 6.2).

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

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

Taxable year	Cumulative brought forward losses	Losses expired	Available losses	Losses of the year	Profit of the year	losses Utilized
2022	0.00	0.00	0.00	0.00	50066534.26	0.00



Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### Carried forward losses

Losses expired	Available losses	Losses of the year	Profit of the year	Losses Utilized	Cumulative carry forward losses	Expiry Year
0.00	0.00	0.00	50066534.26	0.00	0.00	2028

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### Step 30: Qatari & GCC Ownership and Profit-Sharing Percentage (Schedule 6.4.)

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
- Accounting Cost (Analytics) Method

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.



Pro-Rated method:

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation

Pro-Rated

Period From	Period To	GCC - Profit Sharing %	GCC - Ownership %	Qatari - Profit Sharing %	Qatari - Ownership %	Foreign - Profit Sharing %	Foreign - Ownership %	Ne
01/01/2022	31/12/2022	0.00	0.00	0.00	0.00	100.00	100.00	
								5

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شركة Dhareeba

عربي | Name: عمير - سم | TIN: 5000014969 | Home | Profile | Logout

Income Tax Return Number: 700000023951 | Return - Original | Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information | 2 Rate-10.00% | 3 Rate-35.00% | 4 Taxable Calculation | 5 Additional Information | 6 | 7

### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation

Pro-Rated   ?

Profit ing %	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	50066534.26	0.00	X
						50,066,534.26	0.00	+

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Additional details can be added by the Taxpayer by clicking on the + button and additional lines will be added for the Taxpayer to enter the required details. This is shown in the below screens.



Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation  
Pro-Rated

Profit 1g %	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	50066534.26	0.00	X
						50,066,534.26	0.00	+

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Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation  
Pro-Rated

Profit 1g %	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	50066534.26	0.00	X
								X
						50,066,534.26	0.00	+

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### Accounting Cost (Analytics) Method:

ضريبة  
Dhareeba  
Tax Portal

عربي | Name: سالم - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

#### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation  
Accounting Cost (An...

Period From	Period To	GCC - Profit Sharing %	GCC - Ownership %	Qatari - Profit Sharing %	Qatari - Ownership %	Foreign - Profit Sharing %	Foreign - Ownership %	Ne
01/01/2022	31/12/2022	0.00	0.00	0.00	0.00	100.00	100.00	<input type="text" value="5"/>



Dhareeba  
tax portal

عربي | Name: محمد - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Rate-10.00% 3 Rate-35.00% 4 Taxable Calculation 5 Additional Information 6 7

### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation  
Accounting Cost (An...)

Profit ing %	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	50066534.26	0.00
						50,066,534.26	0.00

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Additional details can be added by the Taxpayer by clicking on the + button and additional lines will be added for the Taxpayer to enter the required details. This is shown in the below screens.



Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation  
Accounting Cost (An...)

Profit 1g %	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	50066534.26	0.00	X
						50,066,534.26	0.00	+

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Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation  
Accounting Cost (An...)

Profit 1g %	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	50066534.26	0.00	X
								X
						50,066,534.26	0.00	+

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### Step 31: Taxpayer needs to fill Tax Return for each of the Multiple Rates-Rate 35.00%

Tax Return form has sections:

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

### Step 32: Revenues:

In the Revenue section, taxpayer should enter all details of 'Exempt Revenue', 'Gross Income from activities', 'Gains (Disposal of Assets/Shares)' and 'Other Income'.

Fields with Details option are schedules for entering detailed information specific to the field. Once Taxpayer clicks on this button the Taxpayer can enter the details specific to that schedule.

Income Tax Return Number: 700000001849      Return - Original      Tax Period: 2019 : 01/01/2019 - 31/12/2019

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Sr.No.	Revenues - Description	Amount
1	1.1 Gross income from activities	50,001,000.00
2	1.2 Exempt Revenue <a href="#">Details</a>	0.00
3	1.3 Gains (Disposal of Assets/Shares) <a href="#">Details</a>	0.00
4	1.4 Other Income <a href="#">Details</a>	0.00
5	Total Revenue	50,001,000.00

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### Step 33: Exempt Revenue (Schedule 1.2.).

Here taxpayer needs to declare different types of Exempt 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, below Screen will appear. This will be blank initially for the Taxpayer to enter the required details. The button + will be used to add multiple rows.

Row	Description	Amount	Action
1	test401	10000.00	X
2	test402	10000.00	X
3	test403	10000.00	X
4	test404	10000.00	X
5	test405	10000.00	X

If the Taxpayer has many details to provide for the Exempt Revenue, he can download the excel template, fill the required details in it and then upload it by clicking on 'Upload Template' button on the Exempt Revenue screen 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 or + button on the Exempt Revenue screen on the Returns Application.

When the Taxpayer clicks on + button, the details for Exempt Revenue, can be entered by the Taxpayer, as shown in the below screens.

The screenshot shows the Dhareeba tax application interface. At the top, there is a header with the Dhareeba logo and user information: "Name: عمر - اسم" and "TIN: 5000014969". Below the header, there is a navigation bar with the following items: "Income Tax Return Number: 700000023951", "Return - Original", and "Tax Period: 2022 : 01/01/2022 - 31/12/2022". The main content area is titled "1.2 Exempt Revenue" and contains a table with the following data:

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	test401	10000.00	×
2	test402	10000.00	×
3	test403	10000.00	×
4	test404	10000.00	×
5	test405	10000.00	×
			+

At the bottom of the screen, there are "Back" and "Next" buttons, and a progress indicator showing the current step is 4.



Dhareeba Dhareeba  
Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.2 Exempt Revenue

Download Template    Upload Template    1

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	test401	10000.00	X
2	test402	10000.00	X
3	test403	10000.00	X
4	test404	10000.00	X
5	test405	10000.00	X
6			X

Back    4    Next



### Step 34: Gains (Disposal of Assets/Shares) (Schedule 1.3).

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

When clicked on Details, besides the Gains (Disposal of Assets/Shares), the screen to enter the details is displayed. This screen is blank initially for the Taxpayer to enter the required details.

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

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.3 Gains (Disposal of Assets/Shares)

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 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 Gains (Disposal of Assets/Shares) screen 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 Gains (Disposal of Assets/Shares) screen on the Returns Application, wherein, he can enter the details for Gains (Disposal of Assets/Shares). This is shown in the below screens.

The screenshot displays the Dhareeba tax portal interface. At the top, the Dhareeba logo and name are visible on the left, and user information (Name: ناصر - سالم, TIN: 5000014969) and navigation icons are on the right. The main header shows the Income Tax Return Number: 700000023951, the Return type: Original, and the Tax Period: 2022 : 01/01/2022 - 31/12/2022. Below the header, a progress bar indicates the current step: 3 Rate-35.00%. The main content area is titled 'Capital Gain/Losses for Depreciable Assets' and contains a table with the following structure:

	Amount
> Depreciable Fixed Assets Capital Gain	
> Buyer Information	

At the bottom of the screen, there are 'Back' and 'Next' buttons, and a progress indicator showing the current step (3) out of 7.



When the Depreciable Fixed Assets Capital Gain node is expanded, the below screen appears wherein the Taxpayer can enter the required details.

The screenshot displays the Dharaaba tax portal interface for an Income Tax Return. The user is currently on the 'Rate-35.00%' step of a 7-step process. The form is titled 'Capital Gain/Losses for Depreciable Assets' and includes the following fields:

- Object of Transaction:** Text input field.
- Asset Code:** Dropdown menu with 'Select' as the current value.
- Transaction Type:** Dropdown menu with 'Sale' as the current value.
- Date of Acquisition:** Date picker field.
- Cost of Acquisition:** Text input field.
- Net Book Value:** Text input field.
- Date of Sale:** Date picker field with a 'dd/MM/yyyy' format.
- Selling Value:** Text input field.
- Market Value:** Text input field.
- Do you have valuation Method or 3rd Party Evaluation?:** Radio buttons for 'Yes' and 'No'.
- Valuation Method:** Text input field.
- Buyer Information:** Collapsible section indicated by a right-pointing arrow.

The interface also shows a progress bar at the bottom with a 'Back' button on the left and a 'Next' button on the right. The top navigation bar includes the Dharaaba logo, user profile information (Name: محمد - سام, TIN: 5000014969), and system icons.



When the Buyer Information node is expanded, the below screen appears wherein the Taxpayer can enter the required details.

ضريبة  
Dhareeba  
TAX-QATAR

عربي | Name: ناصر - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

Capital Gain/Losses for Depreciable Assets	Amount
<div style="display: flex; align-items: center;"> <span style="font-size: 12px; margin-right: 5px;">&gt;</span> <span>Depreciable Fixed Assets Capital Gain</span> </div>	
<div style="display: flex; align-items: center;"> <span style="font-size: 12px; margin-right: 5px;">v</span> <span>Buyer Information</span> </div>	
ID Type	<input type="text" value="Qatar ID"/>
ID Number	<input type="text" value="23509876776"/>
Name	<input type="text" value="Yusuf Khan"/>
Related Party	<input type="text" value="No"/>
Residency	<input type="text" value="Qatar"/>
Address	<input type="text" value="Lusail"/>
Gain/Loss	<input type="text" value="0.00"/>

◀ Back

6

Next ▶



## Step 35: Other Income (Schedule 1.4).

Here taxpayer needs to declare different types of Other Income. 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 for the Taxpayer to enter the required details. An information icon is displayed and when clicked on it, the text as shown in the below screen, is displayed.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.4 Other Income

[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	test401	10000.00	×
2	test402	10000.00	×
3	test403	10000.00	×
4	test404	10000.00	×
5	test405	10000.00	×
			+

[Back](#)      [Next](#)

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 Other Income screen 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 on the Other Income screen on the Return Application, wherein additional line items will appear wherein, he can enter the details for Other Income. This is shown in the below screens.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.4 Other Income

Download Template    Upload Template

Sr.No.	Description of Other Non-Operating Revenue	Amount
1	test401	10000.00
2	test402	10000.00
3	test403	10000.00
4	test404	10000.00
5	test405	10000.00
		+

Back      Next



Dhareeba عربي | Name: صابر - سام | TIN: 5000014969 |

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 1.4 Other Income

[Download Template](#)    [Upload Template](#)    1

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	test401	10000.00	X
2	test402	10000.00	X
3	test403	10000.00	X
4	test404	10000.00	X
5	test405	10000.00	X
6			X

[+](#)

[Back](#)       [Next](#)



## Step 36: Expenses

The Taxpayer is navigated to the Expenses section when he clicks on Continue button.

In this section, Taxpayer enters all the values to determine Total Expenses.

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.

Sr.No.	Expenses - Description	Amount
1	2.1 Change in Inventories (Opening inventory - Closing inventory)	50,001.00
2	2.2 Purchases	0.00
3	2.2.1 Local Purchases	0.00
4	2.2.2 Foreign Purchases	0.00
5	2.3 Employee benefits expenses	0.00
6	2.4 Sub Contractors <a href="#">Details</a>	25,000.00
	2.5 Depreciation and Amortisation Expenses	0.00
	2.6 Provisions	0.00
	2.7 Interests <a href="#">Details</a>	0.00
	2.8 Royalties <a href="#">Details</a>	0.00
	2.9 Charitable Donations	0.00
	2.10 Entertainment, Leisure and Representation	0.00
	2.11 Head Office Overheads	0.00
	2.12 Losses (Disposal of Asset/Shares) <a href="#">Details</a>	0.00
	2.13 Other Costs <a href="#">Details</a>	50,000.00
	<b>Total Expenses</b>	<b>125,001.00</b>



## Step 37: Sub-Contractor (Schedule 2.4).

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 for the Taxpayer to enter the required details. The button + Add More will be used to add details.

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

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 2.4 Sub Contractors

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.

Domestic	Yes	domestic trade3	supplies	5000.00	✕
Domestic	Yes	domestic trade4	supplies	5000.00	✕
Foreign	Yes	foreign trade3	supplies	5000.00	✕
Foreign	Yes	foreign trade4	supplies	5000.00	✕
Foreign	Yes	foreign trade3	supplies	5000.00	✕
				25,000.00	

Add More


Back    47    Next

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 Sub Contractors screen 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 Sub Contractors screen, wherein, he can enter the relevant details. This is shown in the below screens.



ذريعة  
Dhareeba  
Tax Portal

العربي | Name: فيصل - سالم  
TIN: 5000016969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

### Sub Contractor Details

<p><b>Transaction with Related Party</b></p> <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p><b>Are you a</b></p> <p><input checked="" type="radio"/> Resident <input type="radio"/> Non Resident</p> <p><b>ID Type</b></p> <p>Qatar ID</p> <p><b>ID Number</b></p> <p>34566679009</p> <p><b>Issuing Country</b></p> <p>Qatar</p> <p><b>Nationality</b></p> <p>Qatar</p> <p><b>Issue Date</b></p> <p>01/01/2015</p> <p><b>Expiry Date</b></p> <p>31/12/2025</p>	<p><b>Type</b></p> <p>Domestic</p>	<p><b>Amount</b></p> <p>5,000.00</p> <p><b>Trade Name</b></p> <p>Akbar and Associates</p> <p><b>Mobile Number</b></p> <p>+ 974 578880876</p> <p><b>Phone Number</b></p> <p>+ 574 15567890</p> <p><b>Email Address</b></p> <p>akbarf@gmail.com</p>	<p><b>Description</b></p> <p>Domestic Trade</p> <p><b>Trade Type</b></p> <p>Domestic supplies</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Zone</th> <th>Street</th> <th>Building</th> <th>Floor</th> <th>Office #</th> </tr> </thead> <tbody> <tr> <td>11</td> <td>Kings Street</td> <td>14</td> <td>5</td> <td>15</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>PO Box</th> <th>Postal Code</th> <th>City</th> <th>Country</th> </tr> </thead> <tbody> <tr> <td>5353...</td> <td>53456778</td> <td>Doha</td> <td>Qatar</td> </tr> </tbody> </table>	Zone	Street	Building	Floor	Office #	11	Kings Street	14	5	15	PO Box	Postal Code	City	Country	5353...	53456778	Doha	Qatar
Zone	Street	Building	Floor	Office #																	
11	Kings Street	14	5	15																	
PO Box	Postal Code	City	Country																		
5353...	53456778	Doha	Qatar																		

Back

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Next



## Step 38: Interests (Schedule 2.7.)

Here taxpayer needs to declare different types of expenditure on Interest charges.

Once clicked on Details button on main section, below Screen will appear. This will be blank initially for the Taxpayer to enter the required details. The + Add More button will be used to add to more details. This is shown in the below screens.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 2.7 Interests

Sr.No.	Type of Beneficiary	Description	ID Type	ID Number	Beneficiary Name	Amount
No data						
Total Interest.						0.00

+ Add More

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**ذريعة Dhareeba** عربي Name: محمد - سالم TIN: 5000014969 Home Logout Power

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    **3 Rate-35.00%**    4 Taxable Calculation    5 Additional Information    6    7

Interests	Amount
Type of Beneficiary	Domestic
Related Party	No
Description	
ID Type	Qatar ID
ID Number	25600998767
Beneficiary Name	Sohail Shaikh
Address	Corniche Doha
Amount	5,000.00

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## Step 39: Royalties (Schedule 2.8.)

Here taxpayer need to declare different types of expenditure on Royalty payment.

On selecting Details button on main section, below Screen will appear. This will be blank initially for the Taxpayer to enter the required details. The + Add More button will be used to add details. This is shown in the below screens.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 2.8 Royalties

Sr.No.	Type of Beneficiary	Description	ID Type	ID Number	Beneficiary Name	Amount
No data						
Total Interest						0.00

+ Add More

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**ضريبة**  
**Dhareeba**  
tax portal

العربي | Name: محمد - محمد  
TIN: 5000014969 | | | |

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Royalties	Amount
Payable under the petroleum agreements	No
Type of Beneficiary	Domestic
Related Party	Yes
Description	
ID Type	Qatar ID
ID Number	26789009987
Beneficiary Name	Shaikh Ibrahim
Address	Lusail
Amount	5,000.00

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## Step 40: Losses (Disposal of Assets/Shares) (Schedule 2.12).

Here taxpayer enters the Losses from disposal of Assets/Shares. On selecting Details button on main section, below Screen will appear. This will be blank initially for the Taxpayer to enter the required details.

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

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 2.12 Losses (Disposal of Asset/Shares)

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      47      Next

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 Losses (Disposal of Asset/Shares) screen 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 Losses (Disposal of Asset/Shares) screen on the Return Application, wherein, he can enter the relevant details. This is shown in the below screens.

The screenshot displays the Dhreeba tax portal interface. At the top, the Dhreeba logo and name are visible on the left, and user information (Name: محمد - سالم, TIN: 5000014969) and navigation icons are on the right. The main header shows the Income Tax Return Number (700000023951), the Return type (Return - Original), and the Tax Period (2022 : 01/01/2022 - 31/12/2022). Below the header is a progress bar with seven steps: 1 Basic Information, 2 Rate-10.00%, 3 Rate-35.00% (highlighted), 4 Taxable Calculation, 5 Additional Information, 6, and 7. The main content area is titled 'Capital Gain/Losses for Depreciable Assets' and includes a table with the following structure:

	Amount
> Depreciable Fixed Assets Capital Gain	
> Buyer Information	

At the bottom of the screen, there are 'Back' and 'Next' buttons, and a progress indicator showing 47% completion.



The below screen appears when the Taxpayer expands the node for Depreciable Fixed Assets Capital Gain. Taxpayer should enter the required details.

The screenshot displays the Dhareeba Tax Portal interface. At the top, the user's name and TIN (5000014969) are visible. The main header shows the Income Tax Return Number (700000023951) and the Return - Original status for the Tax Period 2022 (01/01/2022 - 31/12/2022). A progress bar at the top indicates the current step is 'Rate-35.00%'.

The main content area is titled 'Capital Gain/Losses for Depreciable Assets' and includes a table with columns for 'Amount'. The table is currently expanded to show the 'Depreciable Fixed Assets Capital Gain' section. The form contains the following fields:

- Object of Transaction: 01
- Asset Code: Select
- Transaction Type: Select
- Date of Acquisition: [Calendar icon]
- Cost of Acquisition: [Input field]
- Net Book Value: [Input field]
- Date of Sale: dd/MM/yyyy [Calendar icon]
- Selling Value: [Input field]
- Market Value: [Input field]
- Do you have valuation Method or 3rd Party Evaluation?:  Yes  No
- Valuation Method: [Input field]

At the bottom of the form, there is a 'Buyer Information' section. A progress bar at the bottom of the screen shows 47% completion, with 'Back' and 'Next' buttons.



The below screen appears when the Taxpayer expands the node for Buyer Information. Taxpayer should enter the required details.

Capital Gain/Losses for Depreciable Assets	Amount														
> Depreciable Fixed Assets Capital Gain															
<ul style="list-style-type: none"> <li>Buyer Information           <table border="1"> <tr> <td>ID Type</td> <td>Qatar ID</td> </tr> <tr> <td>ID Number</td> <td>2655409981</td> </tr> <tr> <td>Name</td> <td>Adil Shah</td> </tr> <tr> <td>Related Party</td> <td>No</td> </tr> <tr> <td>Residency</td> <td>Qatar</td> </tr> <tr> <td>Address</td> <td>Corniche Doha</td> </tr> <tr> <td>Gain/Loss</td> <td>0.00</td> </tr> </table> </li> </ul>	ID Type	Qatar ID	ID Number	2655409981	Name	Adil Shah	Related Party	No	Residency	Qatar	Address	Corniche Doha	Gain/Loss	0.00	
ID Type	Qatar ID														
ID Number	2655409981														
Name	Adil Shah														
Related Party	No														
Residency	Qatar														
Address	Corniche Doha														
Gain/Loss	0.00														

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[Next](#)



## Step 41: Other Costs (Schedule 2.13).

Here Taxpayer need to declare different types of Other Costs. 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 for the Taxpayer to enter the required details. The button + will be used to add details.

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

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 - 01/01/2022 - 31/12/2022

1 Basic Information   2 Rate-10.00%   3 Rate-35.00%   4 Taxable Calculation   5 Additional Information   6   7

### 2.13 Other Costs

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	test401	10000.00	×
2	test402	10000.00	×
3	test403	10000.00	×
4	test404	10000.00	×
5	test405	10000.00	×
Total		50,000.00	+

Back   47%   Next

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 Other Costs screen 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 on the Other Costs screen on the Return Application, wherein, an additional line is added for him to enter the relevant details. This is shown in the below screens.

The screenshot shows the Dhareeba tax return application interface. At the top, there is a header with the Dhareeba logo and navigation icons. Below the header, the user's information is displayed: Income Tax Return Number: 700000023951, Return - Original, and Tax Period: 2022 : 01/01/2022 - 31/12/2022. The main content area is titled '2.13 Other Costs' and contains a table with the following data:

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	test401	10000.00	X
2	test402	10000.00	X
3	test403	10000.00	X
4	test404	10000.00	X
5	test405	10000.00	X
Total		50,000.00	+

At the bottom of the screen, there are 'Back' and 'Next' buttons, and a progress bar showing 47% completion.



ضريبة  
Dhareeba  
Tax Portal

عربي | Name: عميل - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 2.13 Other Costs

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

Sr.No.	Description of Other Non-Operating Revenue	Amount	
1	test401	10000.00	✕
2	test402	10000.00	✕
3	test403	10000.00	✕
4	test404	10000.00	✕
5	test405	10000.00	✕
6			✕
Total		50,000.00	+

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## Step 42: Exempted Revenue:

The Taxpayer will be navigated to the Exempted Revenues section when he clicks on Continue button on the main Returns Application form.

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.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Sr.No.	Exempted Revenue - Description	Amount
1	3.1 Capital gains arising from evaluation of assets in case of in-kind contribution	0.00
2	3.2 Benefits & proceeds of public debt securities and Islamic securities	0.00
3	3.3 > Non-Qatari Investors	0.00
4	3.4 > Dividends and other income from shares exempt	0.00
5	3.5 > Gross Income Exemption	0.00
6	3.6 > Other Exemptions	0.00
Exempted Revenue		0.00

◀ Back      Save as Draft      Continue ▶



ضريبة  
Dhareeba  
Tax portal

عربي | Name: سام - سام  
TIN: 5000014969

Income Tax Return Number: 700000023951 Return - Original Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information 2 Rate-10.00% 3 Rate-35.00% 4 Taxable Calculation 5 Additional Information 6 7

Sr.No.	Exempted Revenue - Description	Amount
3.1	Capital gains arising from evaluation of assets in case of in-kind contribution	2,000.00
3.2	Benefits & proceeds of public debt securities and Islamic securities	0.00
3	Non-Qatari Investors	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
	Dividends and other income from shares exempt	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
	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	3.5.3 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	3.6.1 Other income to which exemption applies (article 35 of IT law) <a href="#">Details</a>	0.00
	3.6.2 Other income to which exemption applies (article 36 of IT law) <a href="#">Details</a>	0.00
	3.6.3 Other exemptions granted as per previous Income Tax Law No. 21/2009	0.00
	<b>Exempted Revenue</b>	<b>2,000.00</b>

← Back 53 Save as Draft Continue →



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

**ضريبة**  
**Dhareeba**  
Tax Authority

العربي | Name: محمد - محمد  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    **3 Rate-35.00%**    4 Taxable Calculation    5 Additional Information    6    7

### 3.6.1 Other income to which exemption applies [article 35 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



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

**ضريبة**  
**Dhareeba**  
tax portal

عربي | Name: محمد - سام  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 **Rate-35.00%**    4 Taxable Calculation    5 Additional Information    6    7

### 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



## Step 43: Non-Deductible Costs.

Taxpayer will be navigated to the Non-Deductible Costs section when he clicks on Continue button.

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	0.00
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 and sanctions for breaching the State law	0.00
5	4.1.4 Remunerations for board members (others than wages & salaries)	0.00
6	4.1.5 Salaries & wages paid to Owner, spouse and sons and partners in partnership company and simple partnership company	0.00
	4.1.6 Excess deducted Head Office Overheads	0.00
	4.1.7 Other non-deductible expenses paid to Head Office or any of its Offices	0.00
4.1	4.1.8 Interest limit <a href="#">Details</a>	0.00
	4.1.9 Taxes <a href="#">Details</a>	0.00
	4.1.10 Bad Debts	0.00
	4.1.11 Provisions <a href="#">Details</a>	0.00
	4.1.12 Depreciations <a href="#">Details</a>	0.00
	4.1.12.1 Accounting Depreciation	0.00
	4.1.12.2 Allowable Depreciation	0.00
	4.1.13 Commissions of Foreign Companies paid to local agents	0.00
	4.1.14 Tax conditions provided in agreement related to petrochemical industries and petroleum operations <a href="#">Details</a>	0.00
	<b>Non-Deductible Cost</b>	<b>0.00</b>

Note: For Excess deducted Head Office Overheads (Schedule 4.1.6), This field is applicable for the Taxpayer having permanent establishment and who is a branch of foreign companies.



## Step 44: Interest limit (Schedule 4.1.8).

Here the Taxpayer enters details of Interest limit.



شركة  
Dhareeba  
tax expert

عربي | Name: صابر - سامر  
TIN: 5000014969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 - 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

4.1.8 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

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## Step 45: Taxes (Schedule 4.1.9.)

Here taxpayer enters the details of Taxes.



ذريعة  
Dhareeba  
tax portal

العربي | Name: عصار - مشور  
TIN: 5000014969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

### 4.1.9 Taxes

Description of other Costs	Amount
Taxes on behalf of non-resident	0.00
Income tax payable in the state	0.00
Deductible and refundable indirect taxes	0.00
Other	0.00
<b>Total</b>	<b>0.00</b>

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## Step 46: Provisions (Schedule 4.1.11).

Here taxpayer enters the details of deductible and non-deductible provisions.

The below screen appears when the Taxpayer clicks on the Details button besides the 4.1.11 Provisions.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Sr.No.	Type of Provision	Balance at Beginning of Year	Total Charged during the Year	Deductible Provision during the Year	Balance at end of Year	Other Provision
No data						
						0.00

+ Add More

◀ Back      50%      Next ▶



The Taxpayer can click on + Add More button to enter the relevant details, as shown in the below screens.

The screenshot displays the Dhareeba tax return submission interface. At the top, the Dhareeba logo and name are visible. The user's name and TIN (5000014969) are shown in the top right corner. The interface includes a progress bar with seven steps: 1. Basic Information, 2. Rate-10.00%, 3. Rate-35.00% (current step), 4. Taxable Calculation, 5. Additional Information, 6, and 7. Below the progress bar, the Income Tax Return Number (700000023951) and Tax Period (2022 : 01/01/2022 - 31/12/2022) are displayed. A table with the following columns is shown: Sr.No., Type of Provision, Balance at Beginning of Year, Total Charged during the Year, Deductible Provision during the Year, Balance at end of Year, and Other Provision. The table contains one row with the text 'No data' and a value of '0.00' in the 'Other Provision' column. A red arrow points to the '+ Add More' button located below the table. At the bottom of the screen, there are 'Back' and 'Next' buttons, and a progress indicator showing the current step (3) is highlighted in green.

Sr.No.	Type of Provision	Balance at Beginning of Year	Total Charged during the Year	Deductible Provision during the Year	Balance at end of Year	Other Provision
No data						
						0.00



**شركة Dhareeba** | العربية | Name: محمد - سالم | TIN: 5000014969 | Home | Profile | Logout

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 **Rate-35.00%**    4 Taxable Calculation    5 Additional Information    6    7

4.1.11 Provisions - Description	Amount
Type of Provision	<input type="text" value="Test"/>
Balance at the beginning	<input type="text" value="0.00"/>
Charged during the tax year (with non related party)	<input type="text" value="300.00"/>
Charged during the tax year (with related party)	<input type="text" value="0.00"/>
Total Charged during the Year	<input type="text" value="300.00"/>
Deductible Provision during the Year	<input type="text" value="0.00"/>
Provision used/written off/recovered during the tax year	<input type="text" value="0.00"/>
Balance at end of Year	<input type="text" value="300.00"/>
Other Provision	<input type="text" value="300.00"/>



## Step 47: Depreciations (Schedule 4.1.12.)

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 for the Taxpayer to enter the required details. The button + Add More will be used to add details.

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

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

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				
0.00	0.00	0.00	0.00	0.00

Add More

Back      Next

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 screen, wherein, he can enter the relevant details. This is shown in the below screens.

Income Tax Return Number: 70000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Asset    Asset Type    Asset Category    Asset Code

Asset Brief Description

Sr.No.	Description	Amount
1.0	General Information	
	Acquisition Date	DD/MM/YYYY
	Cost value	
	were any of these are related party, Head office or its related branches transactions	
2.0	Accounting Depreciation	0.00
	Accounting Depreciation rate	
	Previous year Accumulated depreciation	0.00
	Current year depreciation Amount	
	Current Year accumulated depreciation	0.00
	Net Book Value (NBV) current year	0.00
	Proved Damaged Assets of the Year (tick box) to allow the depreciation of the NBV of the previous year	0.00
	Proved Scrapped assets of the year accept deduction of NBV of the previous year	0.00
	Date of disposal	
	Current Year asset disposal depreciation	
3.0	Tax Depreciation	0.00
	Maximum Tax depreciation Rate	
	Accelerated depreciation rate	
	Accelerated depreciation rate	1
	Tax Depreciation	
	Allowed deductible depreciation	0.00
Non-Deductible Depreciation	0.00	

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Note: Commissions of foreign companies paid to local agent (Schedule 4.1.13): This field will only be activated when "Yes" is selected on Basic Information Step for "Do you have Local Agent?" Question (visible for Taxpayers who are branch of Foreign Companies)

Operating Revenues value comes from Revenue Section.

### Step 48: Tax conditions provided in agreement related to Petrochemical Industries and Petroleum Operations (Schedule 4.1.14.)

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

This button + button will be used to add multiple rows.

The below screen appears when the Taxpayer clicks on Details besides Tax conditions provided in agreement related to Petrochemical Industries and Petroleum Operations.

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

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

#### 4.1.14 Tax conditions provided in agreement related to petrochemical industries and petroleum operations

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

Back      66%      Next



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 + button on the Tax conditions provided in agreement related to Petrochemical Industries and Petroleum Operations screen on the Return Application, wherein, additional line item will be added for him to enter the relevant details. This is shown in the below screens.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

#### 4.1.14 Tax conditions provided in agreement related to petrochemical industries and petroleum operations

Download Template    Upload Template

Sr.No.	Description of Other Non-Operating Revenue	Amount
No data		
Total		0.00

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Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### 4.1.14 Tax conditions provided in agreement related to petrochemical industries and petroleum operations

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

Sr.No.	Description of Other Non-Operating Revenue	Amount
1	<input type="text"/>	<input type="text"/> <input type="button" value="x"/>
Total		<input type="text" value="0.00"/> <input type="button" value="+"/>

[Back](#)      [Next](#)



## Step 49: Adjustments.

Taxpayer is navigated to the Adjustments section when he clicks on the Continue Button.

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

Values in all the input fields are to be entered by the 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
5.1	> Adjustment	0.00
5.2	> Adjustment (Deductions)	0.00
5.3	> Additional Adjustments	
	<b>Net Income/Loss</b>	<b>-27,001.00</b>



**دھارےبا**  
Dharaeba  
Tax Portal

عربی | Name: عمر - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    **3 Rate-35.00%**    4 Taxable Calculation    5 Additional Information    6    7

Sr.No.	Adjustments - Description	Amount
1	Adjustment	0.00
2	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
3	5.1	
4	5.1.2 Costs related to off shore Revenues	0.00
5	5.1.3 Transfer pricing adjustments	0.00
6	5.1.4 Others	0.00
	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
	Additional Adjustments	
5.3	5.3.1 Net Income/Loss before Additional Adjustments	-27,001.00
	5.3.2 Entertainment and Hospitality Details	0.00
	5.3.3 Excess Deducted Donations Details	0.00
	<b>Net Income/Loss</b>	<b>-27,001.00</b>

Back      Save as Draft      Continue



## Step 50: Entertainment and Hospitality (Schedule 7.3.2.)

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Tax Portal

عربي | Name: عام - عام  
TIN: 5000014969

Income Tax Return Number: 700000023951
Return - Original
Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

7.3.2 Entertainment and Hospitality - Description	Amount
Net Taxable Income	-27,001.00
Entertainment and Gift Expenses	0.00
Net Taxable Income before deducting the above Expense	-27,001.00
Entertainment Income as allowable limit (QAR 500,000)	500,000.00
Entertainment and Gift limit as per the Income Tax Law (2% of above income)	0.00
Maximum of allowable limit and limit as per Income Tax Law	500,000.00
<b>Non-Deductible Amount</b>	0.00


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## Step 51: Excess Deducted Donations.



ضريبة  
Dhareeba  
tax portal

عربي | Name: محمد - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

Donations - Descriptions	Amount
Net Taxable Income	-27,001.00
Donations	0.00
Net taxable income before deducting the above expenses	-27,001.00
Donations allowable limit:	0.00
Non-Deductible Amount	0.00

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## Step 52: Taxable Income- Description.

The Taxpayer is navigated to the Taxable Income- Description section when he clicks on Continue button.

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.

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

Sr.No.	Taxable Income - Description	Amount
6.1	Net Income/Loss	-27,001.00
6.2	Carried forward losses <a href="#">Details</a>	0.00
6.3	Net Income after deduction of Carry Forward Losses	-27,001.00
6.4	Qatari & GCC Ownership and Profit Sharing Percentage <a href="#">Details</a>	
6.5	Deduction Amount of qatari and resident national GCC country	0.00
6.6	Net Taxable Income / Loss after Deduction of Qatari / GCC Nationals Resident in Qatar	-27,001.00

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## Step 53: Carried forward losses (Schedule 6.2.)

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

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

ضريبة  
Dhareeba  
Tax portal

عربي | Name: محمد - سالم  
TIN: 5000014969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6
7

### Carried forward losses

Taxable year	Cumulative brought forward losses	Losses expired	Available losses	Losses of the year	Profit of the year	losses Utilized
2022	0.00	0.00	0.00	27001.00	0.00	0.00

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Income Tax Return Number: 70000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### Carried forward losses

Losses expired	Available losses	Losses of the year	Profit of the year	Losses Utilized	Cumulative carry forward losses	Expiry Year
0.00	0.00	27001.00	0.00	0.00	27001.00	2028

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## Step 54: Qatari & GCC Ownership and Profit-Sharing Percentage (Schedule 6.4.)

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
- Accounting Cost (Analytics) Method

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.



ضريبة  
Dhareeba  
tax portal

عربي | Name: ناصر - سام  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation  
Pro-Rated

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

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ضريبة  
Dhareeba  
tax portal

عربي | Name: ناصر - سام  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 Basic Information    2 Rate-10.00%    3 Rate-35.00%    4 Taxable Calculation    5 Additional Information    6    7

### Qatari & GCC Ownership and Profit Sharing Percentage

Choose your method of calculation  
Pro-Rated

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	27001.00-	0.00 ✖
							0.00 +

◀ Back      71      Next



## Step 55: Taxable Calculation.

Taxpayer is navigated to the Taxable Calculation section when he clicks on the Continue button.

In this section Net Income and Net Taxable Income is derived. 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.

Income Tax Return Number: 70000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1   2 Rate-10.00%   3 Rate-35.00%   4 Taxable Calculation   5 Additional Information   6 Summary   7

Tax Details	Currency	Rate	Tax Amount
Rate 1	QAR	10.00	5,006,653.43
Rate 2	QAR	35.00	0.00

Taxable Income - Description	Amount
A. Tax Due (QAR)	5,006,653.43
B. Tax Due (USD)	0.00
C. Late Filing Penalty	0.00
D. Late Payment Penalty	0.00
E. Advance against confirmed Refunds / Advance Payments Details	0.00
F. WHT	0.00
<b>Total Due Amount</b>	<b>5,006,653.43</b>

◀ Back      70%      Save as Draft      Continue ▶



## Step 56: Advance against confirmed Refunds/Advance Payments.

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.

Dhareeba  
Tax portal

عربي | Name: عمر - نام  
TIN: 5000014969

Income Tax Return Number: 700000023951
Return - Original
Tax Period: 2022 : 01/01/2022 - 31/12/2022

1
2 Rate-10.00%
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6 Summary
7

### Adjustment against Confirmed Refunds / Advance Payment

Reference Number	Credit Date	Description	Currency	Current Credit	Offset Liability	Offset Penalty	Remaining Credit
No data							
				<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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## Step 57: Additional Information.

Taxpayer is navigated to Additional Information section when he clicks on Continue button.

Dhareeba  
 tax portal

Name: محمد بن سالم  
 TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1   2   3 Rate-35.00%   4 Taxable Calculation   5 Additional Information   6 Summary   7 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



## 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.

Below are the details are populated once TIN is entered.

The screenshot displays the 'Identification of Accountant' form within the Dhareeba tax portal. The form is part of a multi-step process for filing an Income Tax Return. The current step is 'Additional Information', which is highlighted in red in the progress bar. The form includes the following fields:

- TIN:** A text input field.
- ID Type:** A dropdown menu.
- ID Number:** A text input field.
- Issuing Country:** A dropdown menu.
- Mobile Number:** A text input field with a '+' sign.
- Phone Number:** A text input field with a '+' sign.
- Email Address:** A text input field.
- First Name:** A text input field.
- Last Name:** A text input field.
- Zone, Street, Building, Floor, Office #:** A series of text input fields for address details.
- PO Box, Postal Code, City, Country:** A series of text input fields for location details.
- Upload Financial Statement:** A checkbox with a checkmark icon.

The form is set against a background with the Dhareeba logo and navigation icons. The progress bar at the bottom indicates that 82% of the form is completed. The 'Continue' button is highlighted in red, while the 'Back' button is in a light grey box.



### 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.

The screenshot displays the 'Auditor Information' section within a tax return submission interface. The interface includes a header with the Dhareeba logo, user information (Name: عصار - هشام, TIN: 5000014969), and navigation icons. Below the header, a progress bar shows seven steps: 1, 2, 3 (Rate-35.00%), 4 (Taxable Calculation), 5 (Additional Information), 6 (Summary), and 7 (Declaration). The 'Additional Information' step is currently active.

The 'Auditor Information' section contains the following fields:

- TIN:
- ID Type:
- ID Number:
- Issuing Country:
- Mobile Number:  +
- Phone Number:  +
- Email Address:
- First Name:
- Last Name:
- Zone:
- Street:
- Building:
- Floor:
- Office #:
- Upload Audited Financial Statement:
- PO Box:
- Postal Code:
- City:
- Country:

At the bottom of the form, there are three buttons: 'Back', 'Save as Draft', and 'Continue'.



Taxpayer should upload the Audited Financial Statement.

The screenshot displays the Dhareeba tax return submission interface. The top navigation bar includes the Dhareeba logo, the text 'Dhareeba', and user information: 'Name: محمد - محمد', 'TIN: 5000014969', and a power icon. Below this, the 'Income Tax Return Number: 700000023951' and 'Return - Original' are shown, along with the 'Tax Period: 2022 : 01/01/2022 - 31/12/2022'. A progress bar indicates the current step is '5 Additional Information', with other steps like '1', '2', '3 Rate-35.00%', '4 Taxable Calculation', '6 Summary', and '7 Declaration' also visible.

The main section is titled 'Auditor Information' and contains several input fields: TIN, ID Type, ID Number, Issuing Country, Mobile Number, Phone, First Name, Last Name, Building, Floor, Office #, and Country. A checkbox labeled 'Upload Audited Financial Statement' is checked.

An 'Upload Audited Financial Statement' dialog box is overlaid on the form. It contains the following instructions:
 

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

 The dialog shows one attachment: '\_5\_Good-Luck.jpg'. There is a '+' icon to add more attachments and a 'Close' button at the bottom right.

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



## Statement of Transfer Pricing:

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

The screenshot displays the Dhareeba tax portal interface. At the top, the Dhareeba logo and name are visible. The user's name and TIN (5000014769) are shown in the top right. The page header includes the Income Tax Return Number (700000023951), the return type (Original), and the tax period (2022: 01/01/2022 - 31/12/2022). A progress bar indicates the current step is 5, 'Additional Information', out of 7 steps. The main content area is titled 'General information on the Group'. It contains a section for 'Main activities on the group to which the reporting entity belongs' with a dropdown menu showing 'Trading in metal accessories, locks and hinges' and a '1 More' link. Below this is a question: 'Have there been any changes in the activities of the group during the year?' with radio buttons for 'Yes' and 'No', where 'No' is selected. At the bottom, there are 'Back', 'Save as Draft', and 'Continue' buttons, along with a green progress indicator showing 62% completion.



ضريبة  
Dhareeba  
tax portal

عربي | Name: صابر - سامر  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 2 3 Rate-35.00% 4 Taxable Calculation 5 Additional Information 6 Summary 7 Declaration

### General information on the Group

Please specify the nature of any intangible owned by the group and is being used by the reporting entity

Nature of Intangible	Residence of the Owners	Residence of Co-Owners
No data		

+

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

CostPlus

◀ Back      62      Save as Draft      Continue ▶

ضريبة  
Dhareeba  
tax portal

عربي | Name: صابر - سامر  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 2 3 Rate-35.00% 4 Taxable Calculation 5 Additional Information 6 Summary 7 Declaration

### Specific information on the reporting entity

Summary statement of the transaction with other related entities by nature and by the amount (when the aggregate amount of transaction exceeds QAR 200,000)

Nature of Transactions	Role of the Reporting Entity	Transaction Currency	Transaction Amount	Residence of Related Entity	Transfer Pricing Method
No data					

+

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


Yes     No

◀ Back      62      Save as Draft      Continue ▶



## Step 58: 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.



شركة  
Dhareeba  
tax services

عربي | Name: محمد - ماسر  
TIN: 5000014969

Income Tax Return Number: 700000023951

Return - Original

Tax Period: 2022 : 01/01/2022 - 31/12/2022

1
2
3 Rate-35.00%
4 Taxable Calculation
5 Additional Information
6 Summary
7 Declaration

### Summary - Description

Return Summary

Rate	Currency	Revenue	Cost	Net Accounting Revenue(A-B)	Preferential Tax Regime	Non-Deductible Cost	Adjustmen
10.00	QAR	50349493.15	118630.15	50230863.00		36000.02	
35.00	QAR	100000.00	125001.00	25001.00-		0.00	

Tax Summary	QAR	USD
A. Tax Due (QAR)	5,026,486.30	0.00
C. Late Filing Penalty	0.00	0.00
D. Late Payment Penalty	0.00	0.00
E. Advance against confirmed Refunds / Advance Payments	0.00	0.00
F. WHT	0.00	0.00
G. Total Tax Payable	5,026,486.30	0.00

◀ Back

Save as Draft
Continue ▶



ضريبة  
**Dhareeba**  
Tax portal

عربي | Name: سام - صدر  
TIN: 5000014969

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1   2   3 **Rate-35.00%**   4 **Taxable Calculation**   5 **Additional Information**   6 **Summary**   7 **Declaration**

### Summary - Description

Return Summary

Net Accounting Revenue(A-B)	Preferential Tax Regime	Non-Deductible Cost	Adjustments	Net Taxable Income/Loss	Tax Due	Tax Due(QAR)
50230863.00		36000.02	0.00	50264863.02	5026486.30	5026486.30
25001.00-		0.00	0.00	27001.00-	0.00	0.00

Tax Summary	QAR	USD
A. Tax Due (QAR)	5,026,486.30	0.00
C. Late Filing Penalty	0.00	0.00
D. Late Payment Penalty	0.00	0.00
E. Advance against confirmed Refunds / Advance Payments	0.00	0.00
F. WHT	0.00	0.00
G. Total Tax Payable	5,026,486.30	0.00

◀ Back

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Save as Draft   Continue ▶



## Step 59: Declaration.

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

Income Tax Return Number: 700000023951      Return - Original      Tax Period: 2022 : 01/01/2022 - 31/12/2022

1 2 3 Rate-35.00% 4 Taxable Calculation 5 Additional Information 6 Summary 7 Declaration

### Declaration

First Name: sachin      Last Name: tendulkar      Designation: Owner      Date: 06/06/2021

Email Address: sachin@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      Save as Draft      Submit ▶



## Step 60: 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  
 Dhareeba  
 tax portal

عربي | Name: محمد معروف أحمد and هتم  
 TIN: 5000015255

**Application For Income Tax Return Complete**  
 Your application reference number is  
**700000000787 submitted on: 20/08/2020**

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.

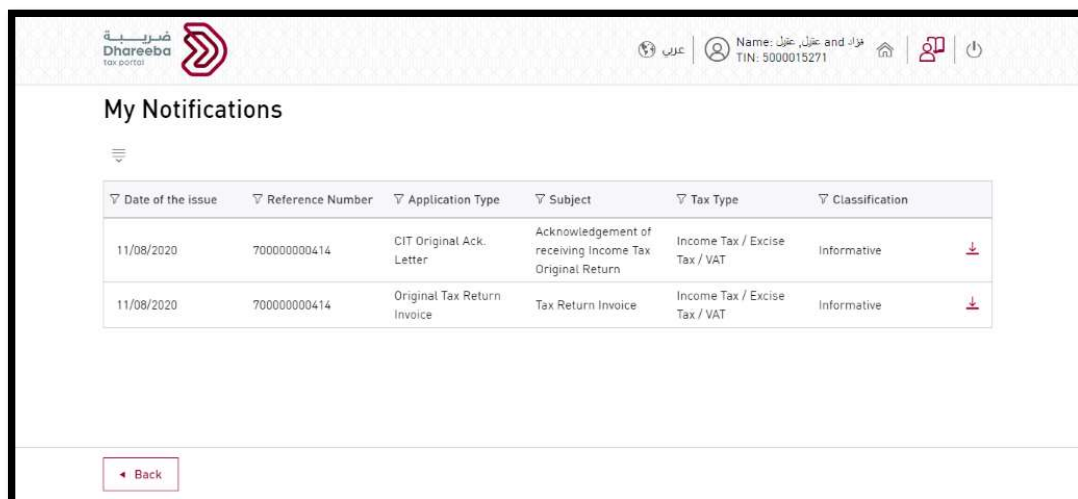
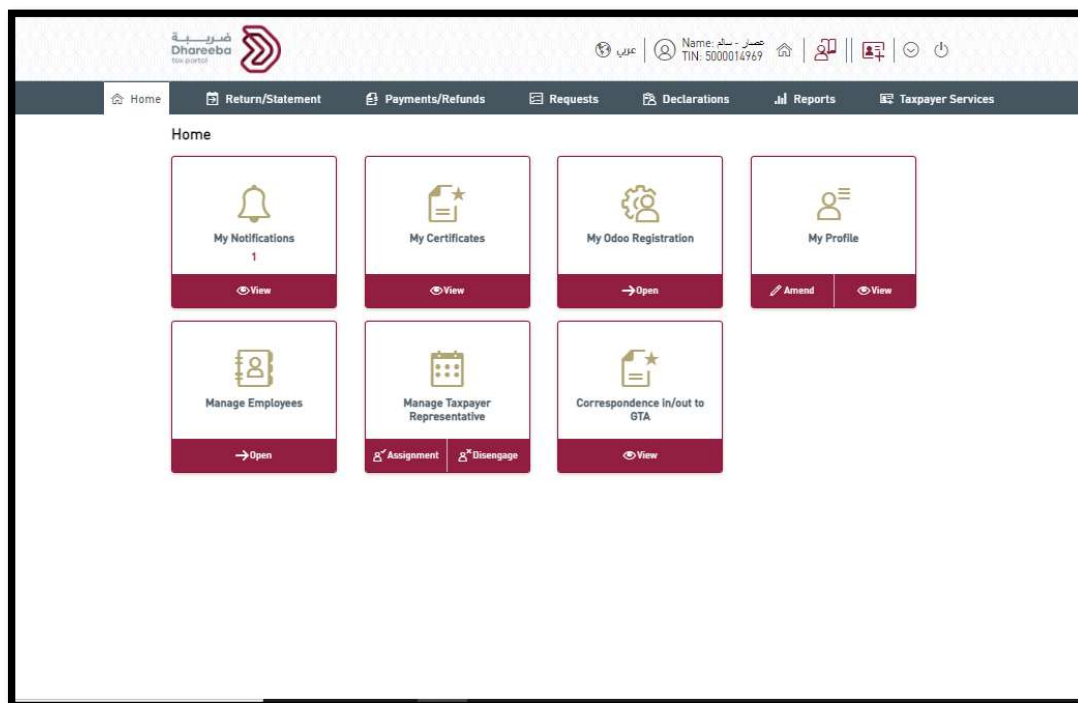
For any inquiry or assistance, please contact us on:  
 Within Qatar: 16565  
 Outside Qatar: +974 4406 9941  
 Write to us at [support@qta.gov.qa](mailto:support@qta.gov.qa) or to learn more, visit [www.qta.gov.qa](http://www.qta.gov.qa)



## 3 Annexure- Correspondence received by Taxpayer.

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

A 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:

End of Document