



General Tax Authority

Declarations – Submission of Master File and Local File

VERSION

Version – 1.1 27 July 2020

Submission of Master File and Local File

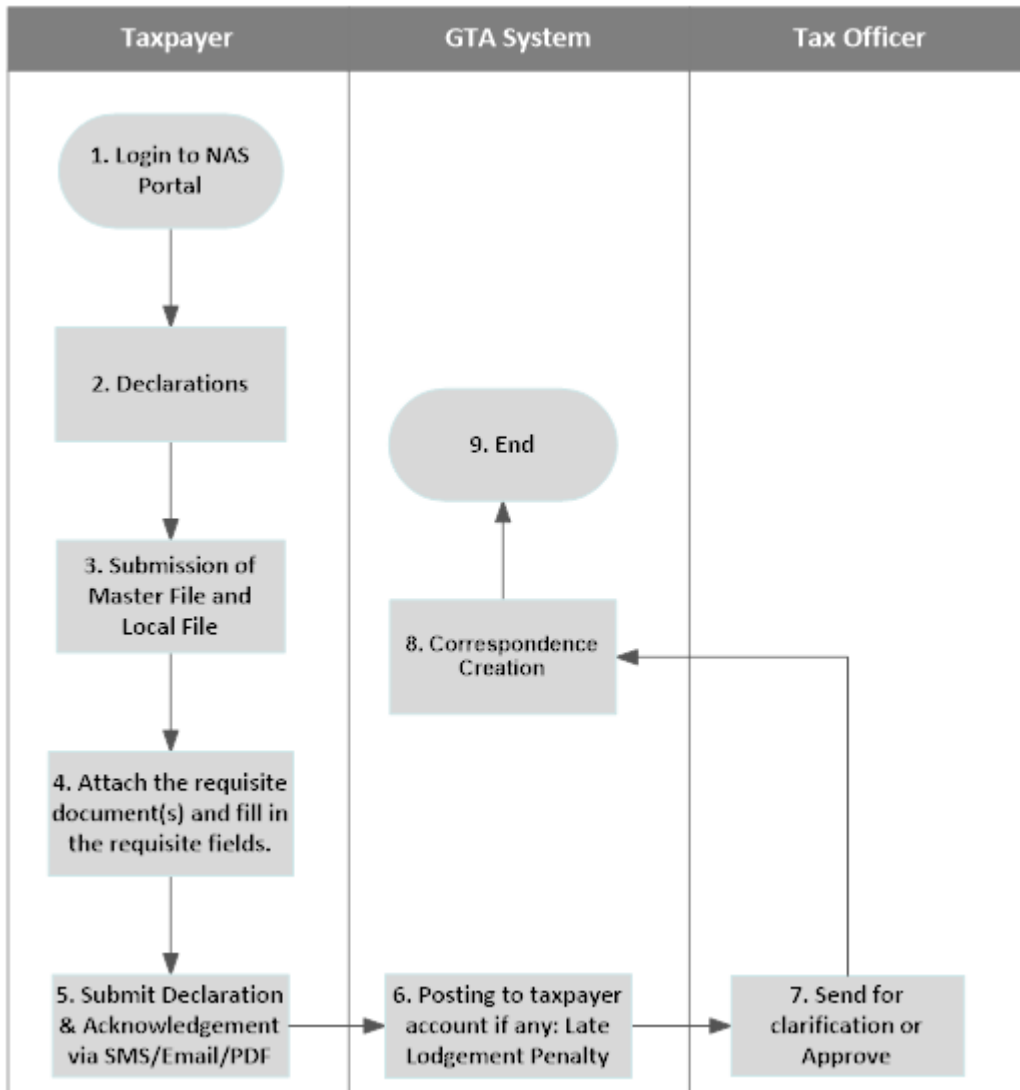


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1. Process Flow



2. Purpose of this document

Master File & Local File Process is for the Taxpayer to provide information linked to Income Tax Return for a specific year.

The objective of this document is to explain how to file the Master File & Local File declaration details in the system.

The Master File & Local File is directly dependent on the information that is captured on the Income Tax return as a part of Transfer Pricing Statement.

The obligation for Master File & Local File is created base on the following information entered/selected:

- 'Yes' for "Do you have related party transaction?"
- Checkbox for "Related Entity Abroad"
- Annual Turnover and Total amount of assets exceed the threshold maintained in the system.

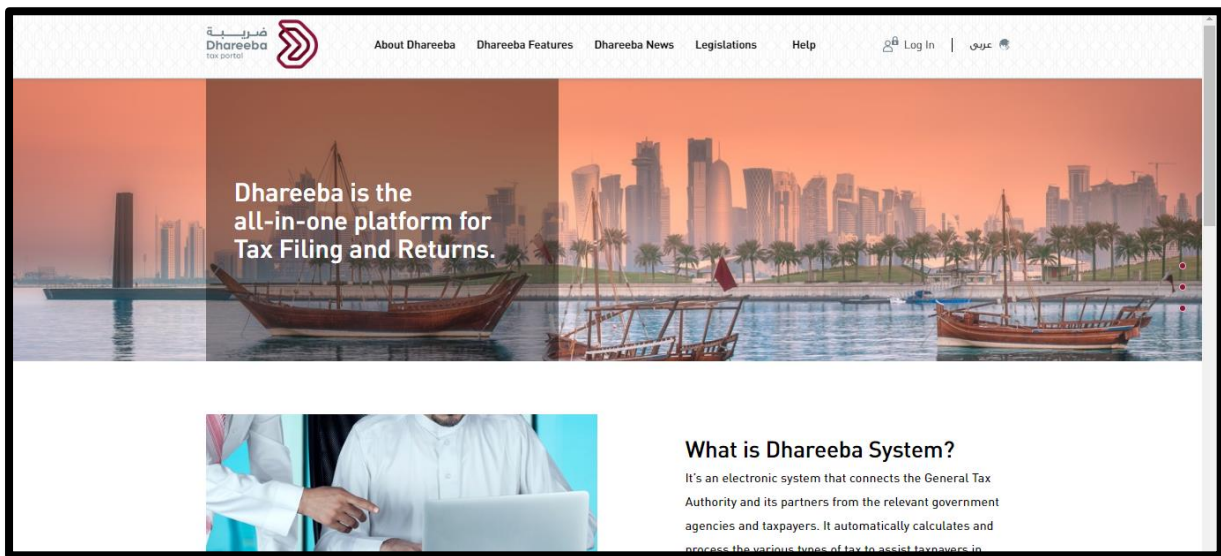
The Taxpayer is required to submit the Master File & Local declaration within 30 days after Income Tax Return submission, for the same year.

This document also covers the correspondences which are sent by GTA.

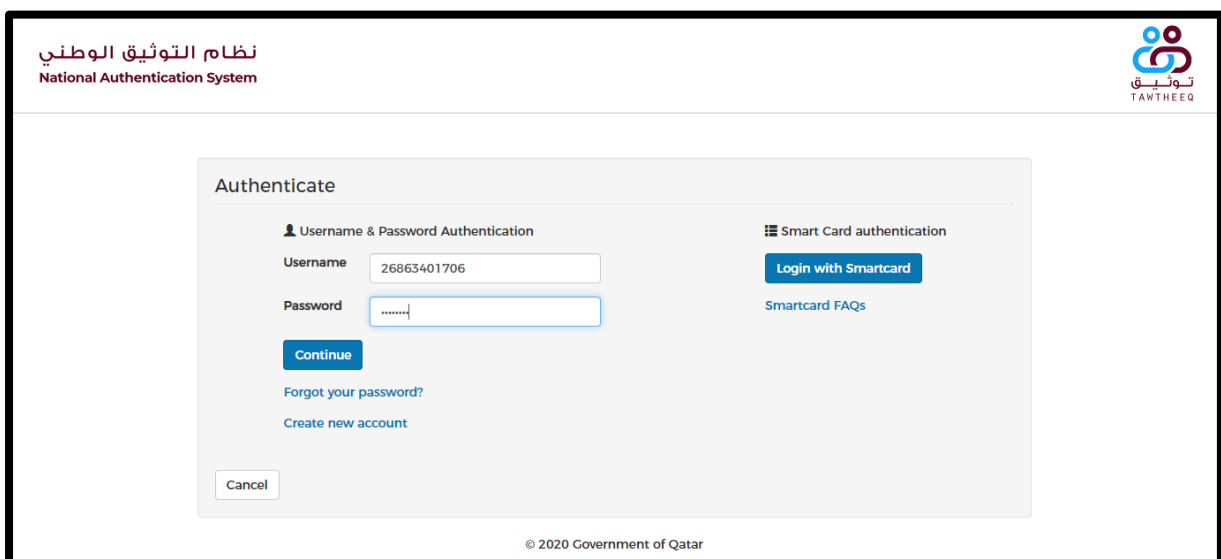
3. Steps to file Master File and Local File Declaration

3.1 Login

Step 1: A taxpayer should Log-in through Dhareeba where Taxpayer is automatically directed to the National Authentication System.

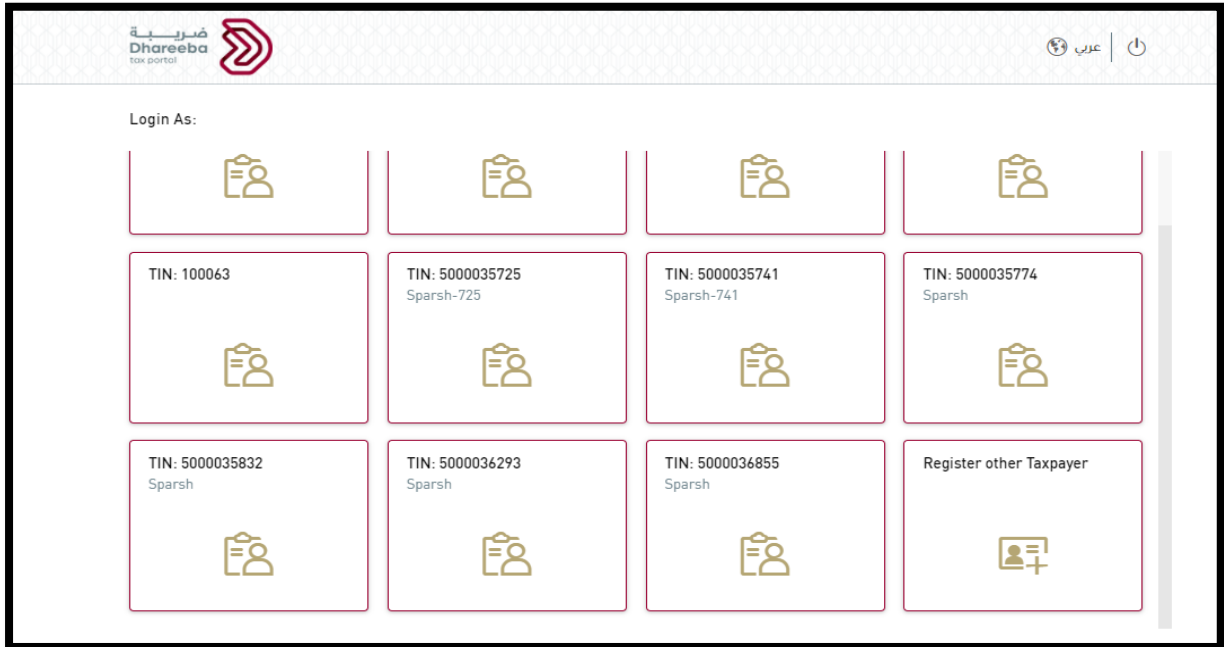


Step 2: The user will be navigated to "NAS" portal where the user should enter QID or Email address as 'Username' and its associated password and click on "Continue" button after providing his/her login credentials.

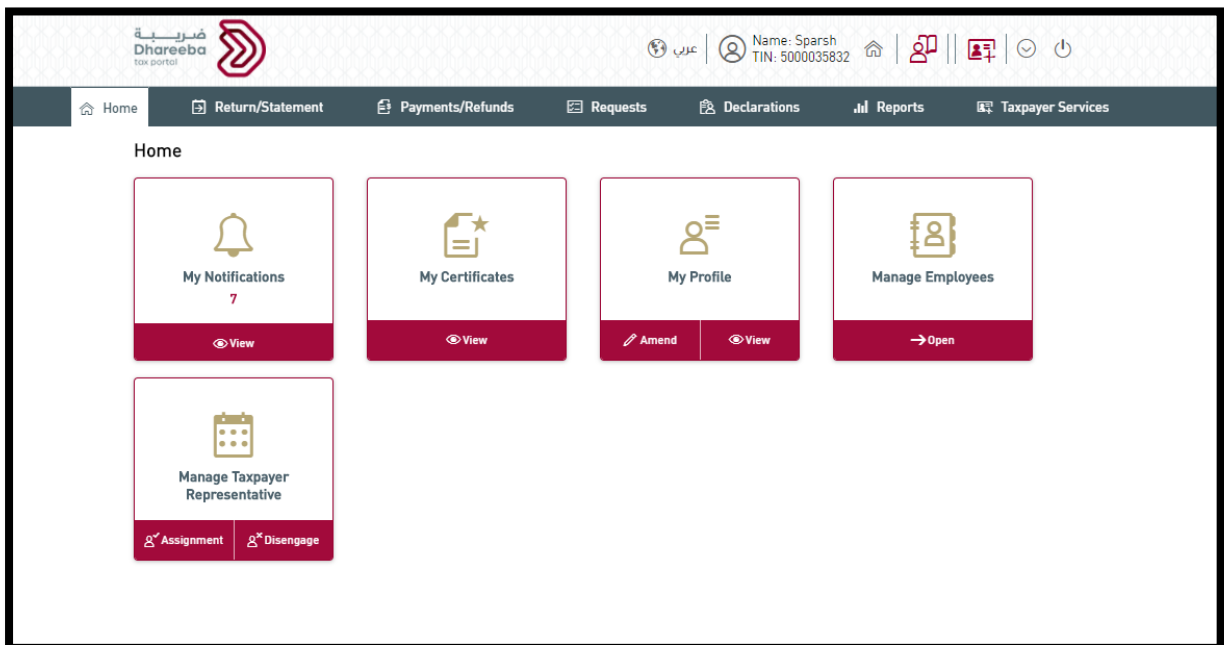


3.2 Welcome Screen & Dashboard

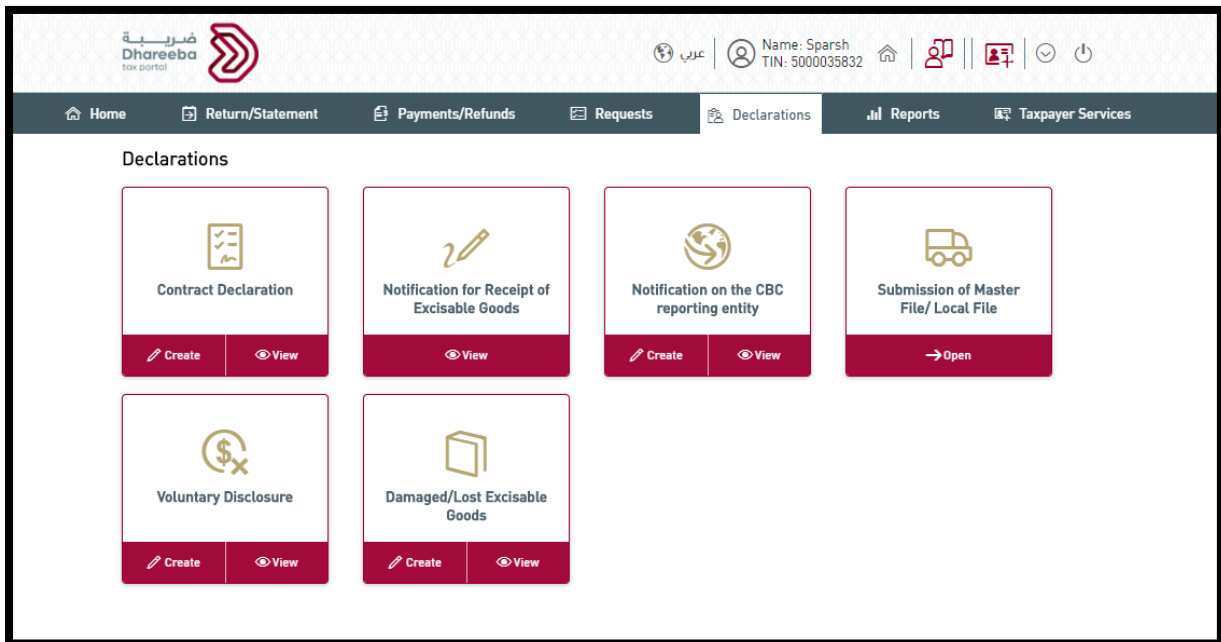
Step 3: After successful login, the user will be navigated to the below screen. The user selects the TIN for which he/she must submit the 'Master File and Local File' declaration.



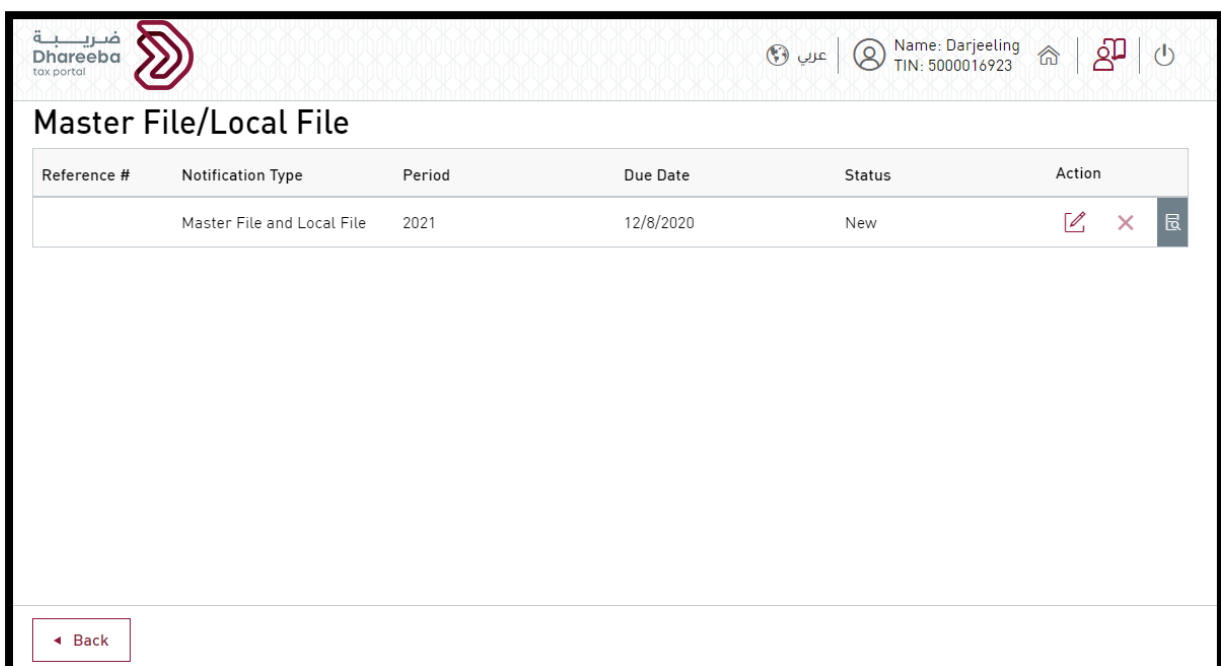
Step 4: The taxpayer will be navigated to the 'Home' tab on Dashboard. The taxpayer should click on 'Declarations' tab.



Step 5: Taxpayer will be navigated to the ‘Declarations’ screen and should click on ‘Submission of Master File/Local File’ tile.



Step 6: The Taxpayer will be navigated to the ‘Submission of Master File/Local File’ screen in which Taxpayer should click on the ‘Edit’ icon for the Notification Type Master File and Local File which relates to the Income Tax Return Form for the period.





3.3 Instructions Screen

Step 7: The Taxpayer will be navigated to “Instructions” screen and must click on “Start Now” button, after reading the instructions.

ضريبة
Dhareeba
tax portal

عربي | Name: Darjeeling
TIN: 5000016923

Instruction for Taxpayers

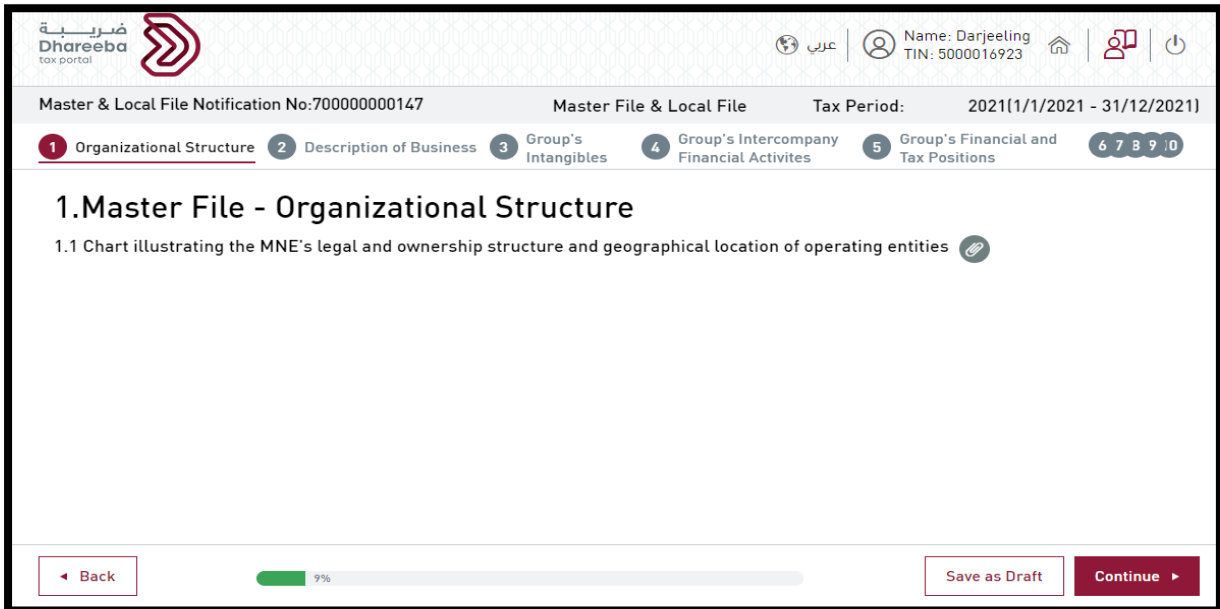
These instructions need to be read and understood before starting the Return Filing

- Ensure to provide accurate information
- The information you provide in this return will be kept strictly confidential
- It is an offence to provide false and misleading information to General Tax Authority
- Some sections which are not applicable to your profile, they will appear disabled

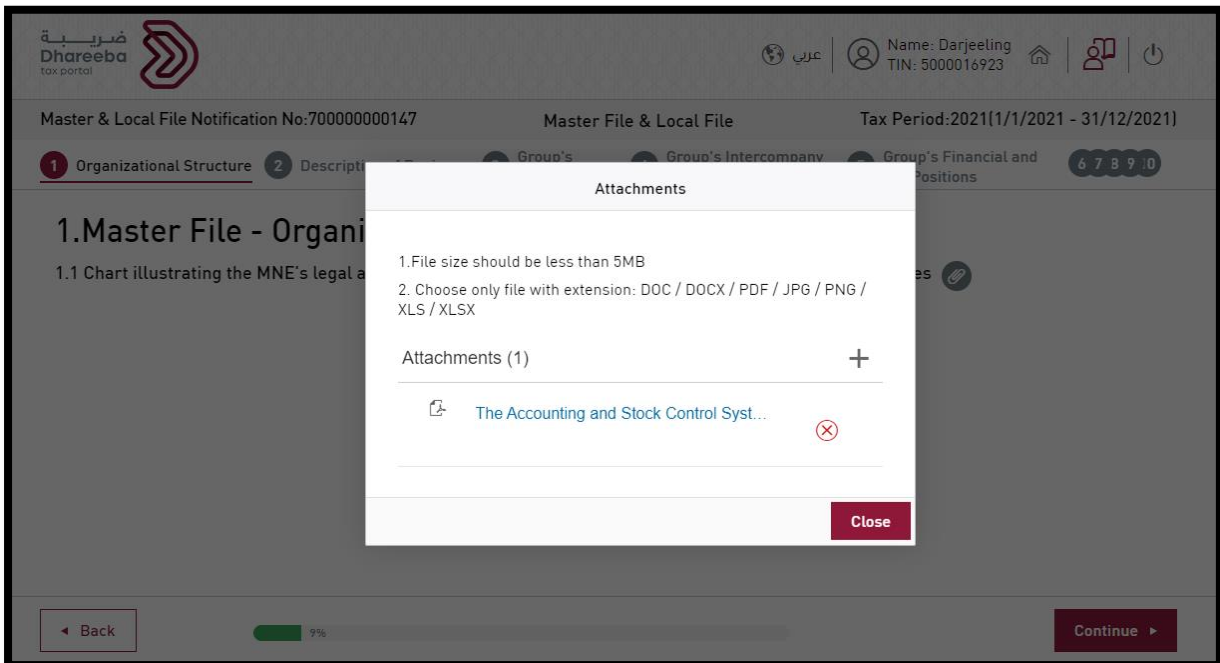
◀ Back Start Now ▶

3.4 Organizational Structure

Step 8: The Taxpayer will be navigated to “Master File - Organizational Structure” screen. The Taxpayer should click on the ‘Attachment’ icon to attach the mandatory documents and thereafter click on ‘Continue’.



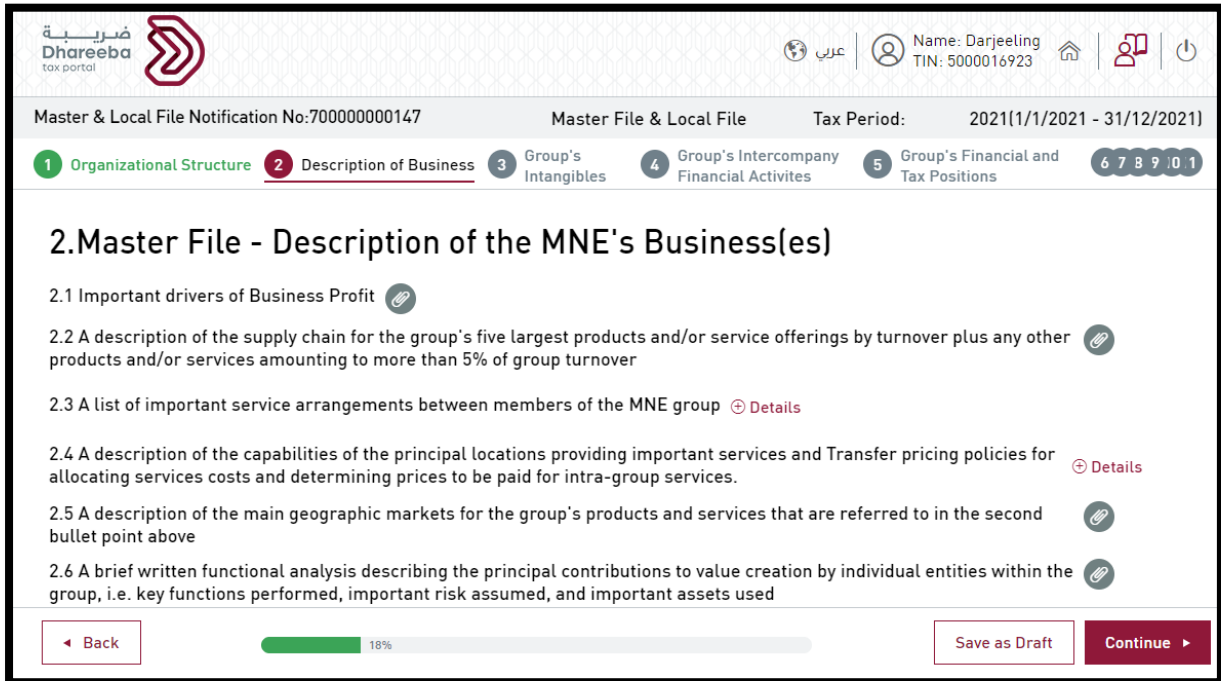
The screenshot shows the Dhareeba tax portal interface. At the top, there is a header with the logo and user information: Name: Darjeeling, TIN: 5000016923. Below the header, the navigation bar includes: Master & Local File Notification No: 700000000147, Master File & Local File, Tax Period: 2021(1/1/2021 - 31/12/2021). The main content area has a progress indicator with steps 1 through 10. Step 1, 'Organizational Structure', is highlighted. Below the progress bar, the title '1. Master File - Organizational Structure' is displayed, followed by the sub-section '1.1 Chart illustrating the MNE's legal and ownership structure and geographical location of operating entities'. At the bottom of the screen, there is a 'Back' button, a progress bar showing 9%, and a 'Continue' button.



The screenshot shows the same Dhareeba tax portal interface as above, but with an 'Attachments' dialog box open. The dialog box contains the following text: 'Attachments', '1. File size should be less than 5MB', '2. Choose only file with extension: DOC / DOCX / PDF / JPG / PNG / XLS / XLSX'. Below this text, there is a section labeled 'Attachments (1)' with a plus sign icon. A file named 'The Accounting and Stock Control Syst...' is listed with a red 'X' icon next to it. At the bottom right of the dialog box, there is a 'Close' button. The background of the portal is dimmed.

3.5 Description of Business


Step 9: The Taxpayer will be navigated to “Description of Business” screen. The Taxpayer should click on the ‘Attachment’ icons to attach the optional and mandatory documents. The Taxpayer should thereafter click on ‘+ Details’ icon for the field ‘2.3’.





Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)


1 Organizational Structure 2 Description of Business 3 Group's Intangibles 4 Group's Intercompany Financial Activities 5 Group's Financial and Tax Positions 6 7 8 9 10 1


2.Master File - Description of the MNE's Business(es)


2.1 Important drivers of Business Profit 

2.2 A description of the supply chain for the group's five largest products and/or service offerings by turnover plus any other products and/or services amounting to more than 5% of group turnover 

2.3 A list of important service arrangements between members of the MNE group 

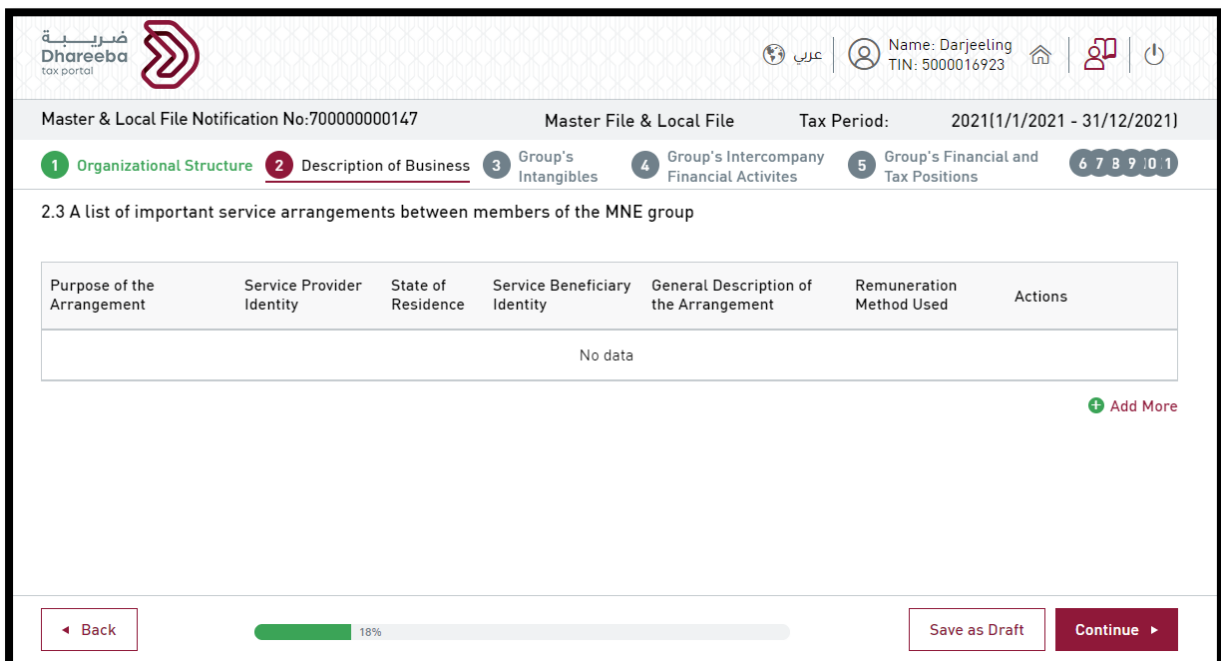
2.4 A description of the capabilities of the principal locations providing important services and Transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services. 

2.5 A description of the main geographic markets for the group's products and services that are referred to in the second bullet point above 

2.6 A brief written functional analysis describing the principal contributions to value creation by individual entities within the group, i.e. key functions performed, important risk assumed, and important assets used 

[◀ Back](#) 18% [Save as Draft](#) [Continue ▶](#)

Step 10: The Taxpayer will be navigated to field ‘2.3’ summary screen. The Taxpayer should click on the ‘+ Add More’ button.




Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 Description of Business 3 Group's Intangibles 4 Group's Intercompany Financial Activities 5 Group's Financial and Tax Positions 6 7 8 9 10 1

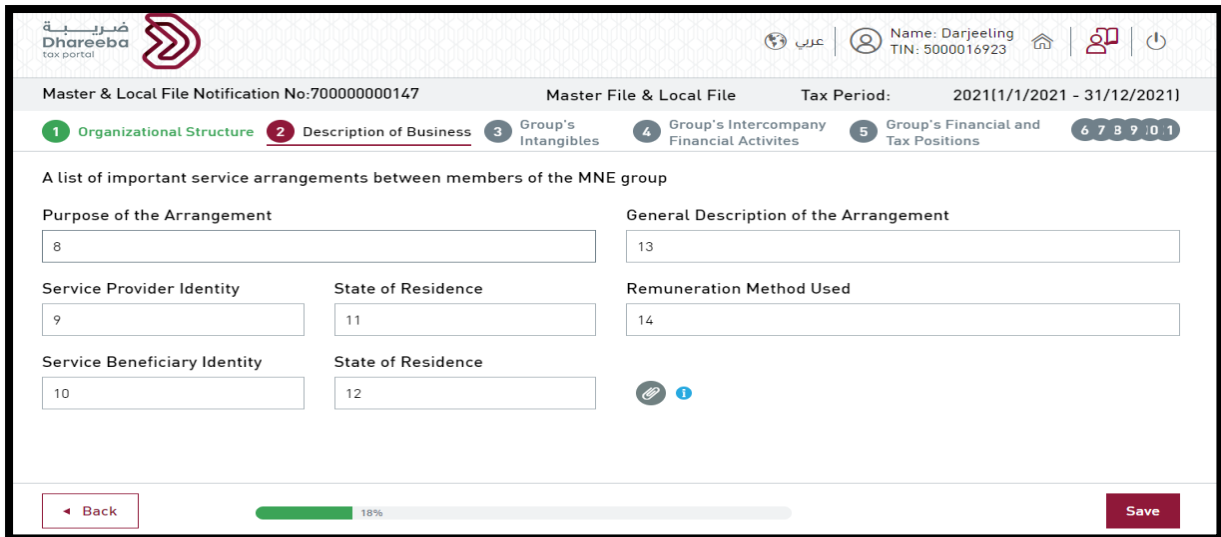
2.3 A list of important service arrangements between members of the MNE group

Purpose of the Arrangement	Service Provider Identity	State of Residence	Service Beneficiary Identity	General Description of the Arrangement	Remuneration Method Used	Actions
No data						



[◀ Back](#) 18% [Save as Draft](#) [Continue ▶](#)

Step 11: The Taxpayer will be navigated to '2.3 – A list of important service arrangements between members of the MNE group' screen where Taxpayer should fill the mandatory fields and click on the 'Attachment' button to attach the mandatory document(s). The Taxpayer should thereafter click on 'Save' button.



Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 **Description of Business** 3 Group's Intangibles 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1

A list of important service arrangements between members of the MNE group

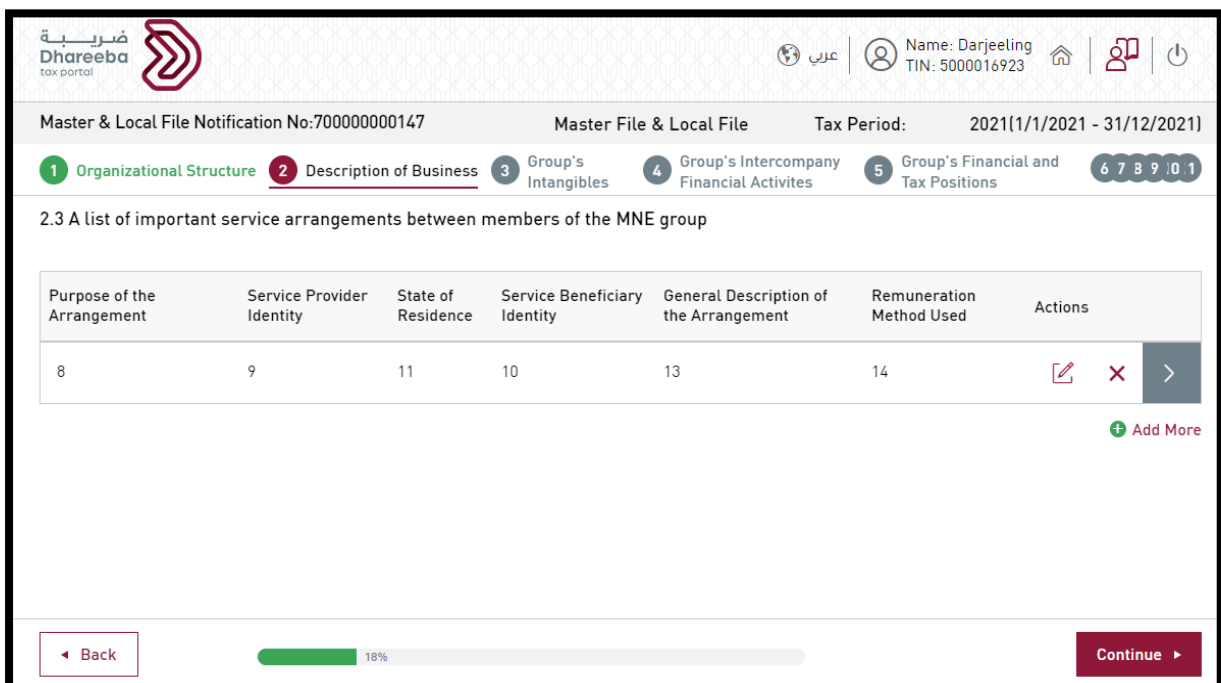
Purpose of the Arrangement: 8 General Description of the Arrangement: 13

Service Provider Identity: 9 State of Residence: 11 Remuneration Method Used: 14

Service Beneficiary Identity: 10 State of Residence: 12

Back 18% Save




The Taxpayer will be navigated back to the summary screen where the Taxpayer can either add more details or click on 'Continue' button to navigate back to initial 'Description of Business' screen.




Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 **Description of Business** 3 Group's Intangibles 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1

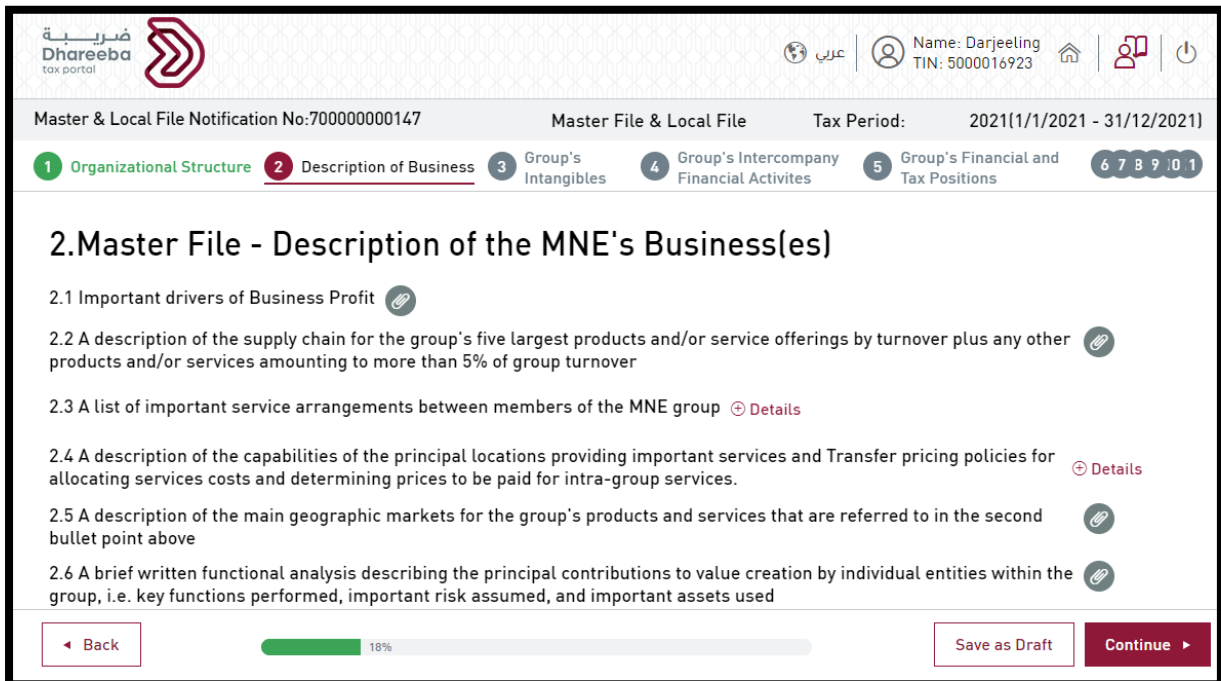
2.3 A list of important service arrangements between members of the MNE group

Purpose of the Arrangement	Service Provider Identity	State of Residence	Service Beneficiary Identity	General Description of the Arrangement	Remuneration Method Used	Actions
8	9	11	10	13	14	  

 Add More

Back 18% Continue


Step 12: Taxpayer should click on '+ Details' icon for the field '2.4' on the "Description of Business" screen




Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 **Description of Business** 3 Group's Intangibles 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1


2.Master File - Description of the MNE's Business(es)


2.1 Important drivers of Business Profit 

2.2 A description of the supply chain for the group's five largest products and/or service offerings by turnover plus any other products and/or services amounting to more than 5% of group turnover 

2.3 A list of important service arrangements between members of the MNE group [+ Details](#)

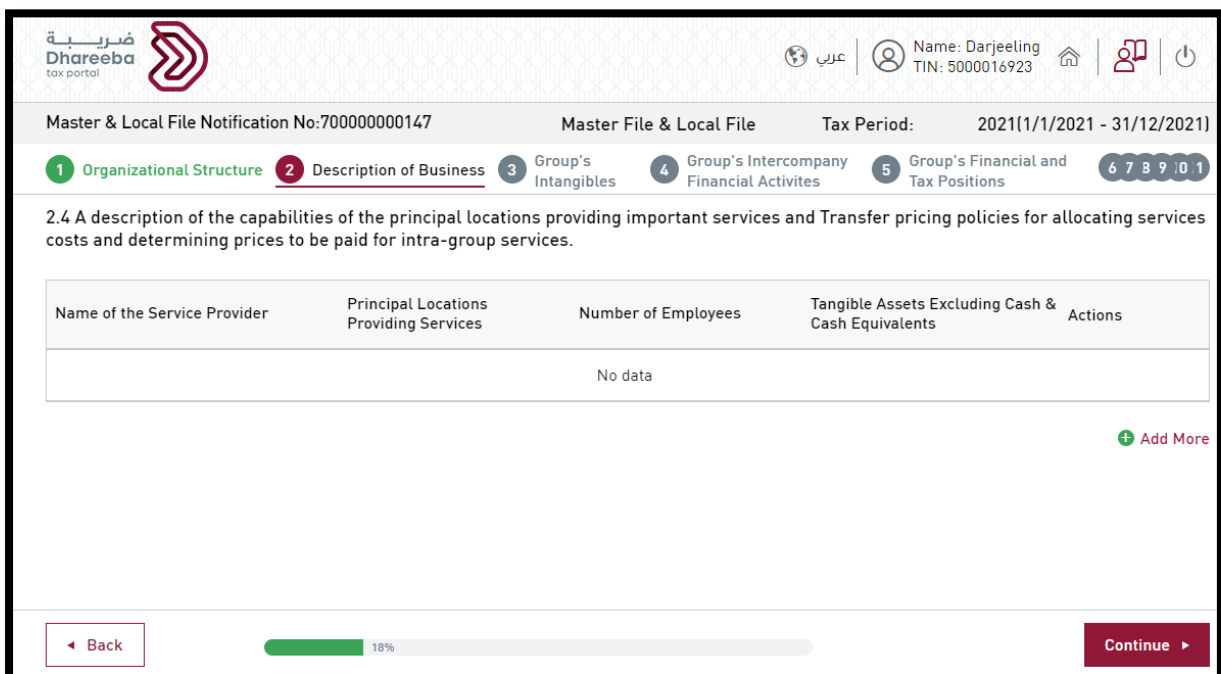
2.4 A description of the capabilities of the principal locations providing important services and Transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services. [+ Details](#)

2.5 A description of the main geographic markets for the group's products and services that are referred to in the second bullet point above 

2.6 A brief written functional analysis describing the principal contributions to value creation by individual entities within the group, i.e. key functions performed, important risk assumed, and important assets used 

[← Back](#) 18% [Save as Draft](#) [Continue ▶](#)

The Taxpayer will be navigated to field '2.4' summary screen. The Taxpayer should click on the '+ Add More' button.



Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 **Description of Business** 3 Group's Intangibles 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1

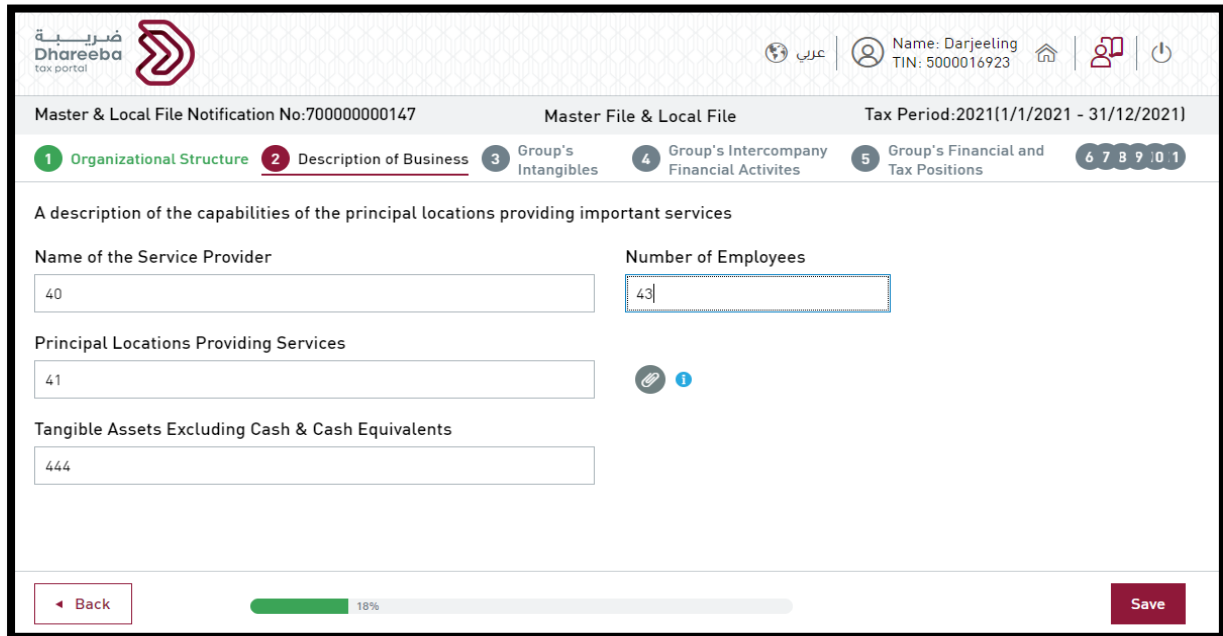
2.4 A description of the capabilities of the principal locations providing important services and Transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services.

Name of the Service Provider	Principal Locations Providing Services	Number of Employees	Tangible Assets Excluding Cash & Cash Equivalents	Actions
No data				

[+ Add More](#)

[← Back](#) 18% [Continue ▶](#)

Step 13: The Taxpayer will be navigated to '2.4 – A description of the capabilities of the principal locations providing important services' screen where Taxpayer should fill the mandatory fields and click on the 'Attachment' button to attach the mandatory document(s). The Taxpayer should then click on 'Save' button.




Master & Local File Notification No:700000000147 Master File & Local File Tax Period:2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 **Description of Business** 3 Group's Intangibles 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1

A description of the capabilities of the principal locations providing important services

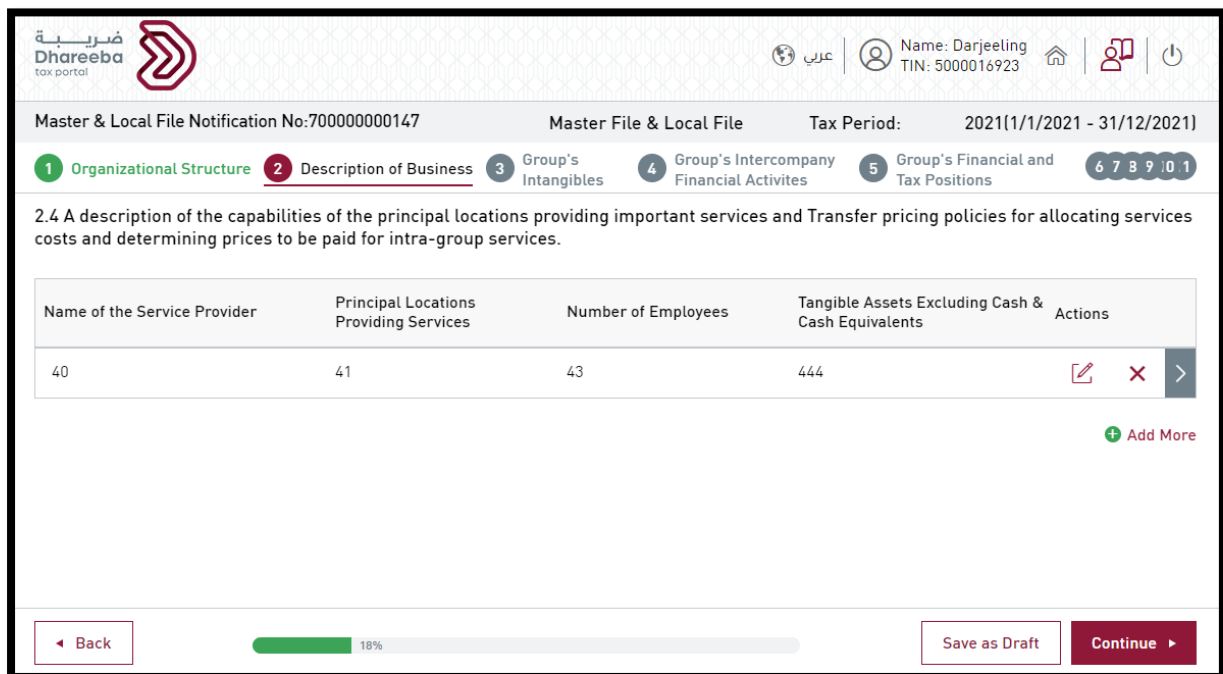
Name of the Service Provider Number of Employees

Principal Locations Providing Services
 

Tangible Assets Excluding Cash & Cash Equivalents

[Back](#) 18% [Save](#)




The Taxpayer will be navigated back to the summary screen where the Taxpayer can either add more details or click on 'Continue' button to navigate back to initial 'Description of Business' screen.



Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

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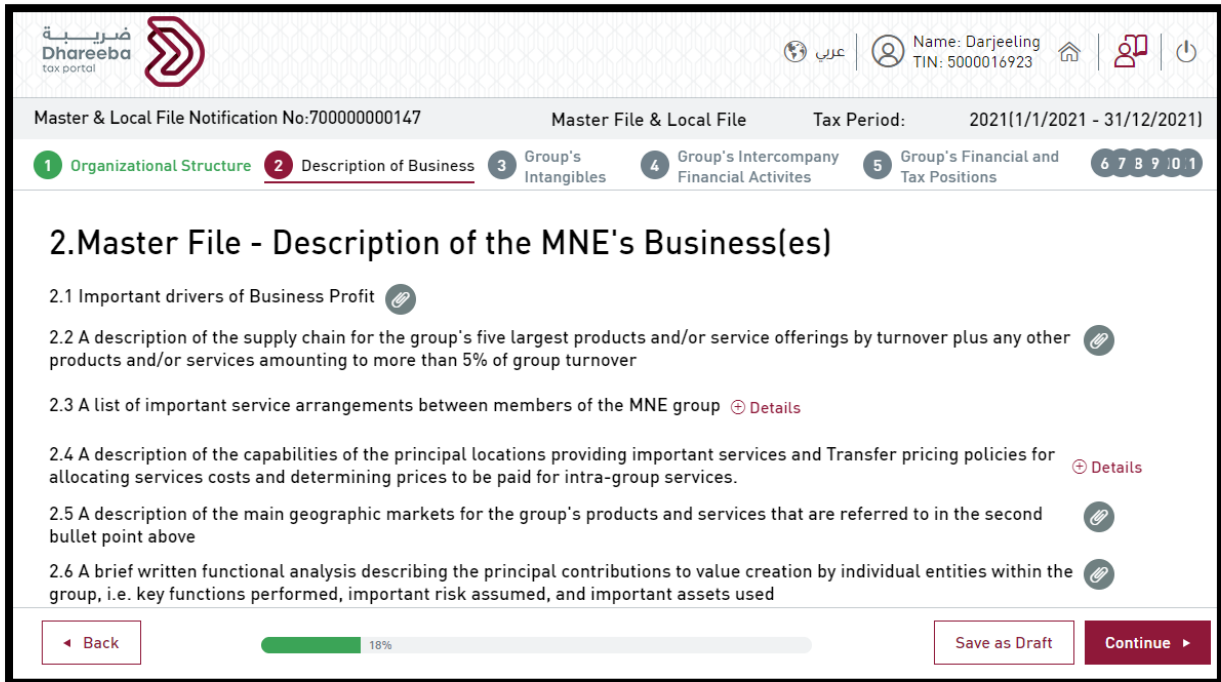
2.4 A description of the capabilities of the principal locations providing important services and Transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services.

Name of the Service Provider	Principal Locations Providing Services	Number of Employees	Tangible Assets Excluding Cash & Cash Equivalents	Actions
40	41	43	444	  

[Add More](#)

[Back](#) 18% [Save as Draft](#) [Continue](#)

On the “Description of Business” screen, the Taxpayer should click on ‘Continue’ button after filling all the information



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عربي | Name: Darjeeling
TIN: 5000016923

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 Description of Business 3 Group's Intangibles 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 0 1

2.Master File - Description of the MNE's Business(es)

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2.3 A list of important service arrangements between members of the MNE group [Details](#)

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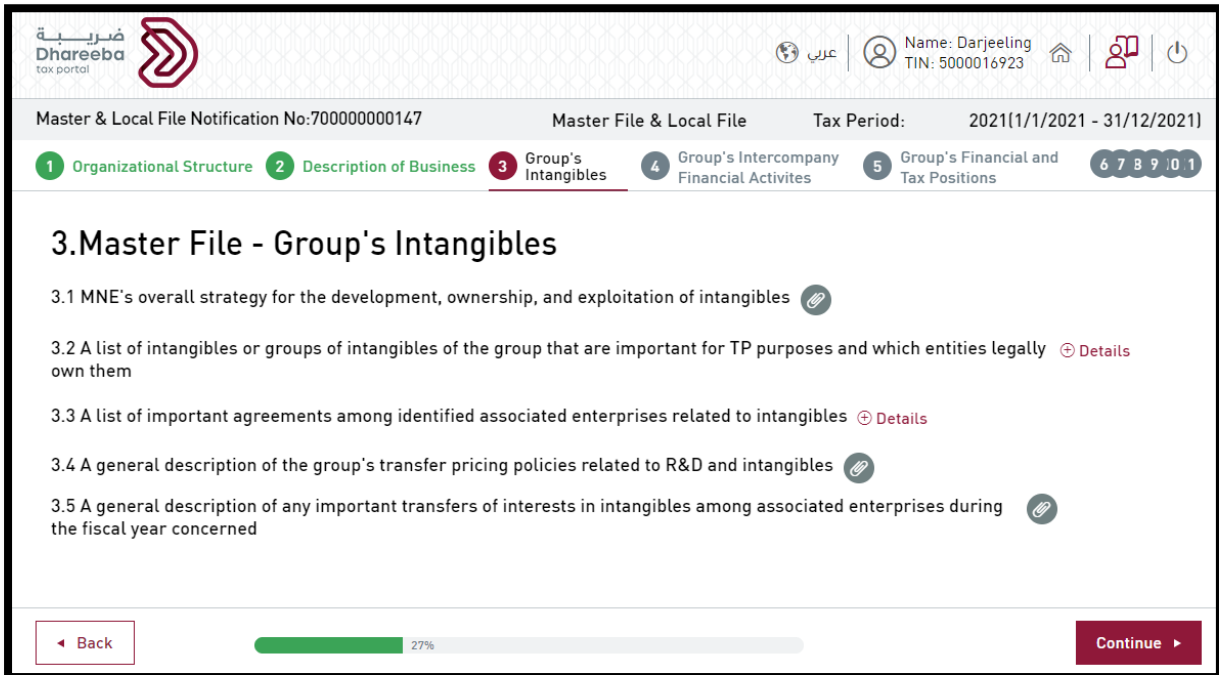
2.5 A description of the main geographic markets for the group's products and services that are referred to in the second bullet point above

2.6 A brief written functional analysis describing the principal contributions to value creation by individual entities within the group, i.e. key functions performed, important risk assumed, and important assets used

◀ Back 18% Save as Draft Continue ▶

3.6 Group's Intangibles


Step 14: The Taxpayer will be navigated to “Group’s Intangibles” screen. The Taxpayer should click on the ‘Attachment’ icons to attach the mandatory documents. The Taxpayer should then click on ‘+ Details’ icon for the field ‘3.2’.



Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)


1 Organizational Structure 2 Description of Business 3 Group's Intangibles 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1


3.Master File - Group's Intangibles

3.1 MNE's overall strategy for the development, ownership, and exploitation of intangibles 

3.2 A list of intangibles or groups of intangibles of the group that are important for TP purposes and which entities legally own them [+ Details](#)

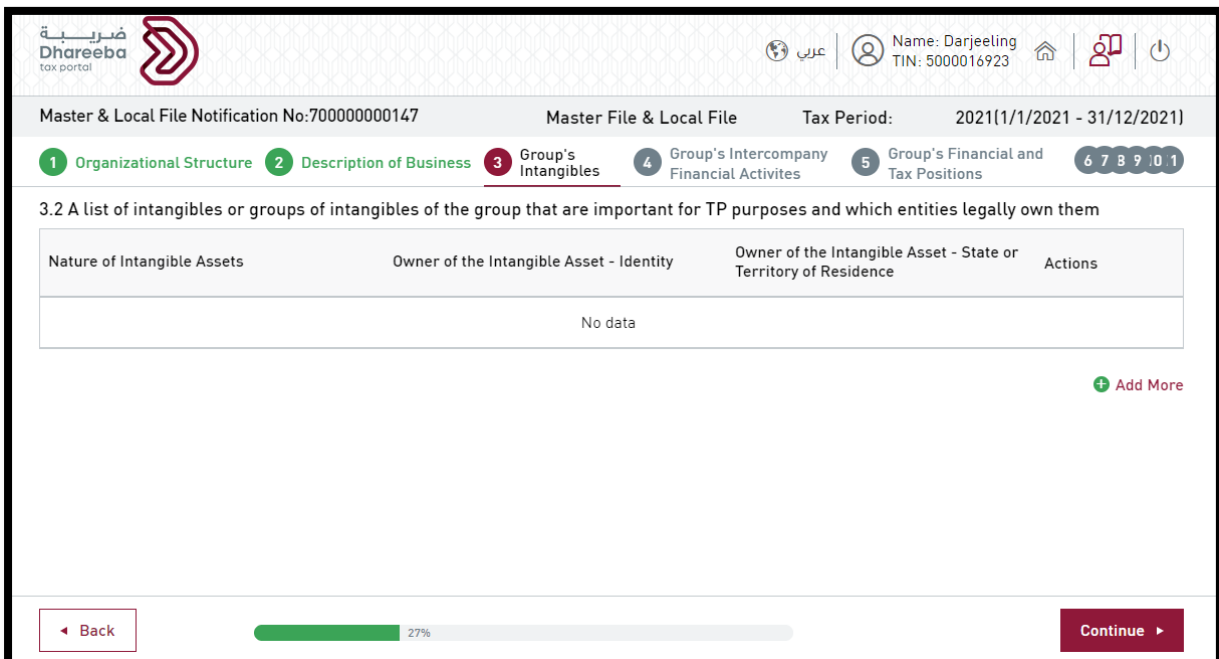
3.3 A list of important agreements among identified associated enterprises related to intangibles [+ Details](#)

3.4 A general description of the group's transfer pricing policies related to R&D and intangibles 

3.5 A general description of any important transfers of interests in intangibles among associated enterprises during the fiscal year concerned 

[◀ Back](#) 27% [Continue ▶](#)

The Taxpayer will be navigated to field ‘3.2’ summary screen. The Taxpayer should click on the ‘+ Add More’ button.



Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 Description of Business 3 Group's Intangibles 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1

3.2 A list of intangibles or groups of intangibles of the group that are important for TP purposes and which entities legally own them

Nature of Intangible Assets	Owner of the Intangible Asset - Identity	Owner of the Intangible Asset - State or Territory of Residence	Actions
No data			

[+ Add More](#)

[◀ Back](#) 27% [Continue ▶](#)

Step 15: The Taxpayer will be navigated to ‘3.2 – A list of intangibles or groups of intangibles of the group that are important for TP purposes and which entities legally own them.’ screen where Taxpayer should fill the mandatory fields. The Taxpayer should then click on ‘Save’ button.

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 Description of Business **3 Group's Intangibles** 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 0 1

A list of intangibles or groups of intangibles of the group that are important for TP purposes and which entities legally own them

Nature of Intangible Assets
Debentures

Owner of the Intangible Asset - Identity
80

Owner of the Intangible Asset - State or Territory of Residence
81

◀ Back 27% Save

The Taxpayer will be navigated back to the summary screen where the Taxpayer can either add more details or click on ‘Continue’ button to navigate back to initial ‘Group’s Intangibles’ screen.

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 Description of Business **3 Group's Intangibles** 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 0 1

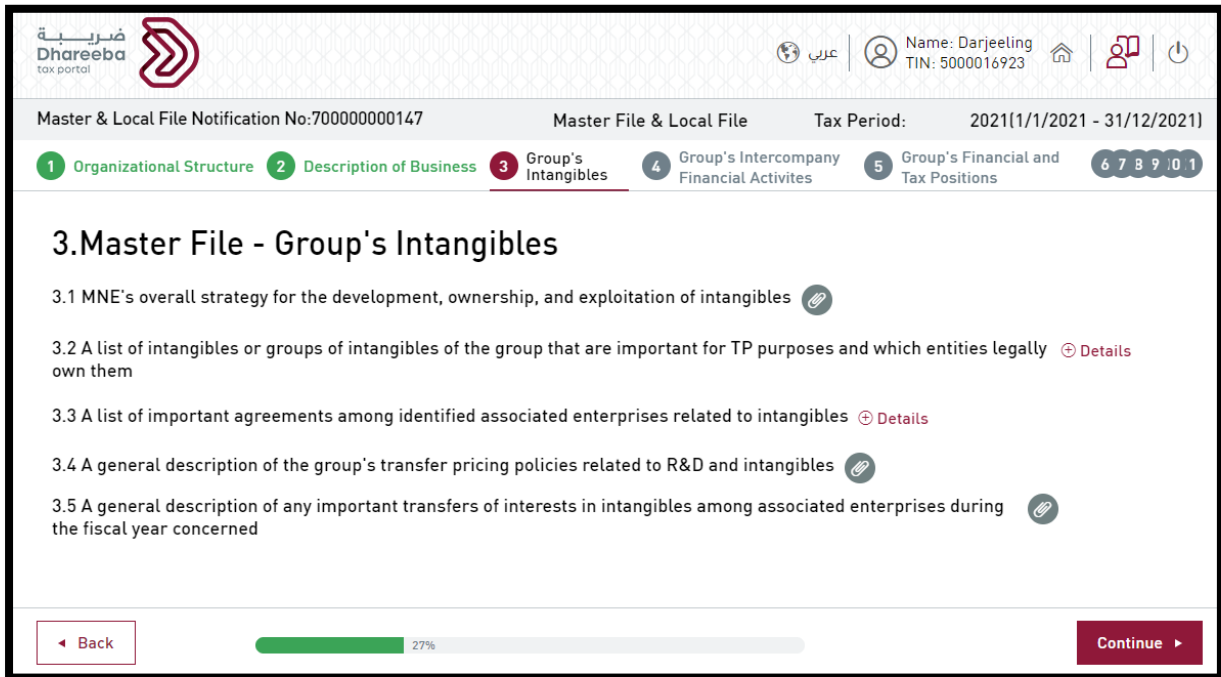
3.2 A list of intangibles or groups of intangibles of the group that are important for TP purposes and which entities legally own them

Nature of Intangible Assets	Owner of the Intangible Asset - Identity	Owner of the Intangible Asset - State or Territory of Residence	Actions
Debentures	80	81	✎ ✕ >
Stocks	28	18	✎ ✕ >

➕ Add More

◀ Back 27% Save as Draft Continue ▶


Step 16: On the “Group’s Intangibles” screen, the Taxpayer should click on ‘+ Details’ icon for the field ‘3.3’.





Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)


1 Organizational Structure 2 Description of Business **3 Group's Intangibles** 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1


3.Master File - Group's Intangibles

3.1 MNE's overall strategy for the development, ownership, and exploitation of intangibles 

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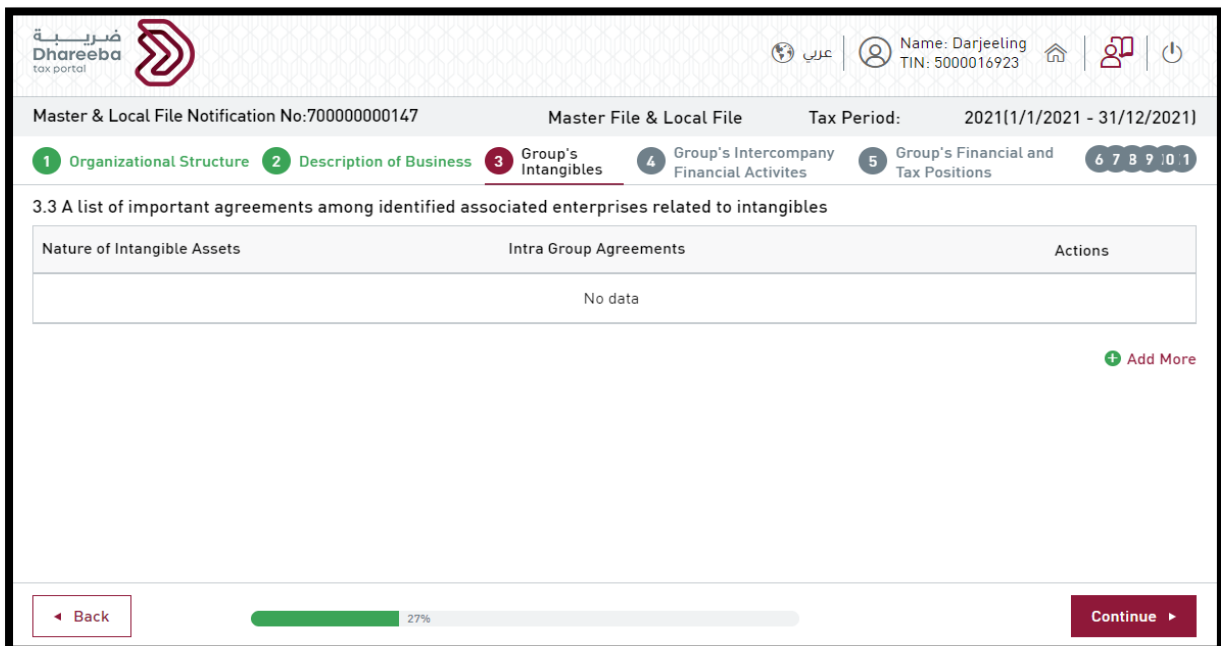
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3.5 A general description of any important transfers of interests in intangibles among associated enterprises during the fiscal year concerned 

[Back](#) 27% [Continue](#)

The Taxpayer will be navigated to field ‘3.3’ summary screen. The Taxpayer should click on the ‘+ Add More’ button.




Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 Description of Business **3 Group's Intangibles** 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1

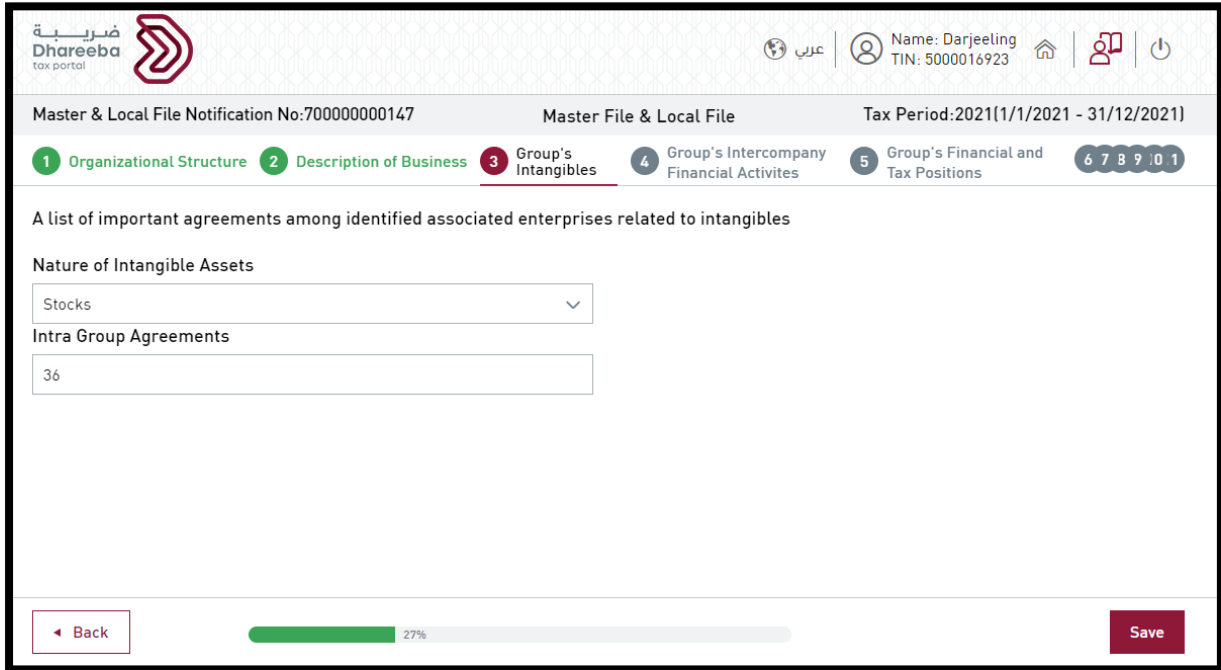
3.3 A list of important agreements among identified associated enterprises related to intangibles

Nature of Intangible Assets	Intra Group Agreements	Actions
No data		



[Back](#) 27% [Continue](#)

Step 17: The Taxpayer will be navigated to ‘3.3 – A list of important agreements among identified associated enterprises related to intangibles.’ screen where Taxpayer should fill the mandatory fields. The Taxpayer should click on ‘Save’ button.



Master & Local File Notification No:700000000147 Master File & Local File Tax Period:2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 Description of Business **3 Group's Intangibles** 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1

A list of important agreements among identified associated enterprises related to intangibles

Nature of Intangible Assets

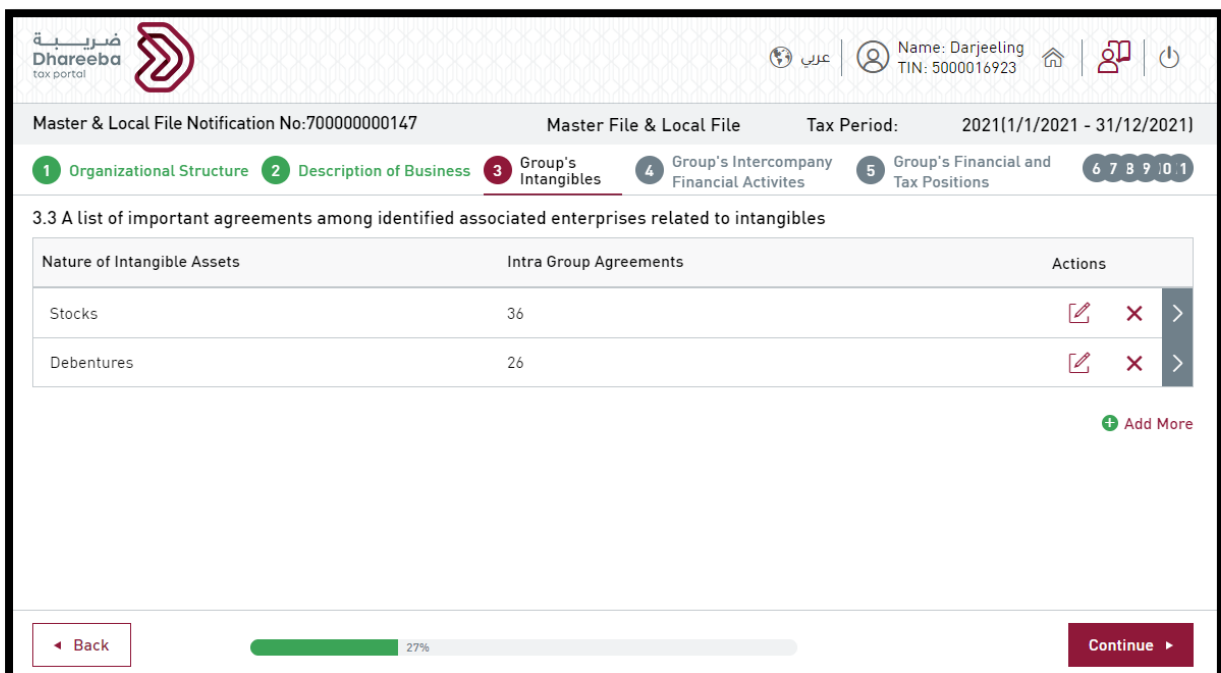
Stocks

Intra Group Agreements

36

◀ Back 27% Save

The Taxpayer will be navigated back to the summary screen where the Taxpayer can either add more details or click on ‘Continue’ button to navigate back to initial ‘Group’s Intangibles’ screen.



Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 Organizational Structure 2 Description of Business **3 Group's Intangibles** 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 7 8 9 10 1

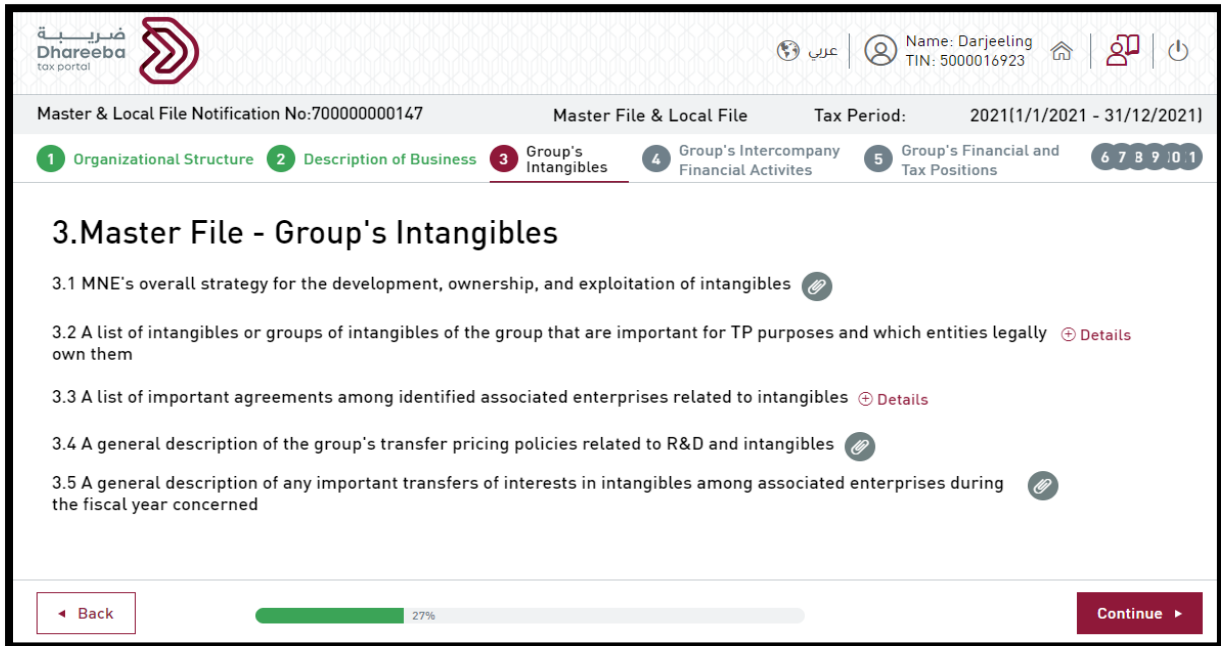
3.3 A list of important agreements among identified associated enterprises related to intangibles

Nature of Intangible Assets	Intra Group Agreements	Actions
Stocks	36	>
Debentures	26	>

[+ Add More](#)

◀ Back 27% Continue ▶

Back on “Group’s Intangibles” screen, the Taxpayer should click on ‘Continue’ button after filling all the information.



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tax portal

عربي | Name: Darjeeling
TIN: 5000016923

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021[1/1/2021 - 31/12/2021]

1 Organizational Structure 2 Description of Business 3 Group's Intangibles 4 Group's Intercompany Financial Activities 5 Group's Financial and Tax Positions 6 7 8 9 10 1

3.Master File - Group's Intangibles

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3.3 A list of important agreements among identified associated enterprises related to intangibles [Details](#)

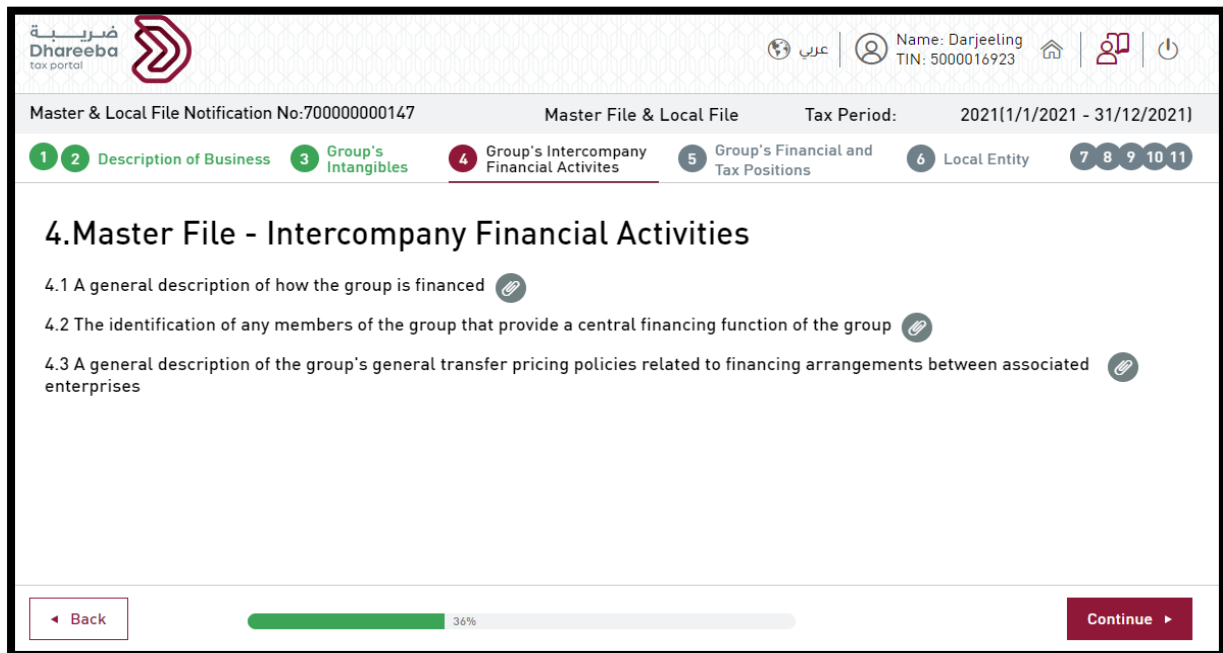
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◀ Back 27% Continue ▶

3.7 Group's Intercompany Financial Activities

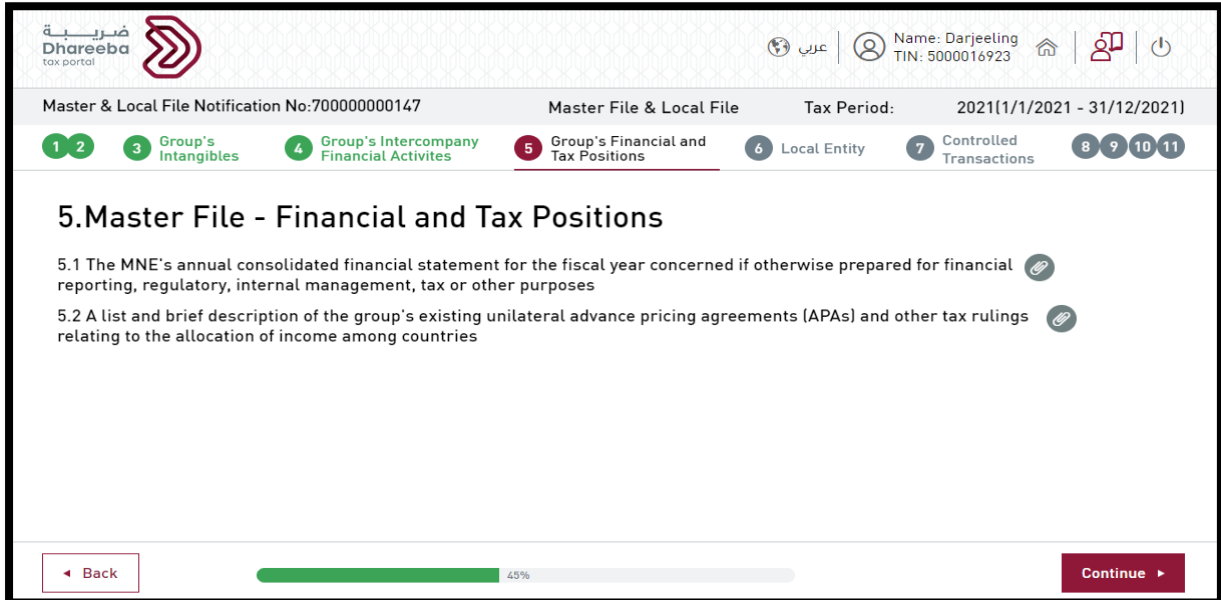
Step 18: The Taxpayer will be navigated to “Group’s Intercompany Financial Activities” screen. The Taxpayer should click on the ‘Attachment’ icons to attach the mandatory documents. The Taxpayer should then click “Continue” button.



The screenshot shows the Dhareeba tax portal interface. At the top, there is a header with the Dhareeba logo, a language selector (عربي), a user profile icon, and the text 'Name: Darjeeling TIN: 5000016923'. Below the header, there is a navigation bar with the following items: 'Master & Local File Notification No:700000000147', 'Master File & Local File', 'Tax Period: 2021(1/1/2021 - 31/12/2021)', and a series of numbered steps (1-11). Step 4, 'Group's Intercompany Financial Activities', is currently selected and highlighted in red. Below the navigation bar, the main content area is titled '4.Master File - Intercompany Financial Activities' and contains three sub-sections: '4.1 A general description of how the group is financed', '4.2 The identification of any members of the group that provide a central financing function of the group', and '4.3 A general description of the group's general transfer pricing policies related to financing arrangements between associated enterprises'. At the bottom of the screen, there is a 'Back' button on the left, a progress bar showing 36% completion, and a 'Continue' button on the right.

3.8 Group's Financial and Tax Positions

Step 19: The Taxpayer will be navigated to “Group’s Financial and Tax Positions” screen. The Taxpayer clicks on the ‘Attachment’ icons to attach the mandatory documents. The Taxpayer should then click “Continue” button.




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عربي | Name: Darjeeling
TIN: 5000016923

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 Group's Intangibles 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 Local Entity 7 Controlled Transactions 8 9 10 11

5. Master File - Financial and Tax Positions

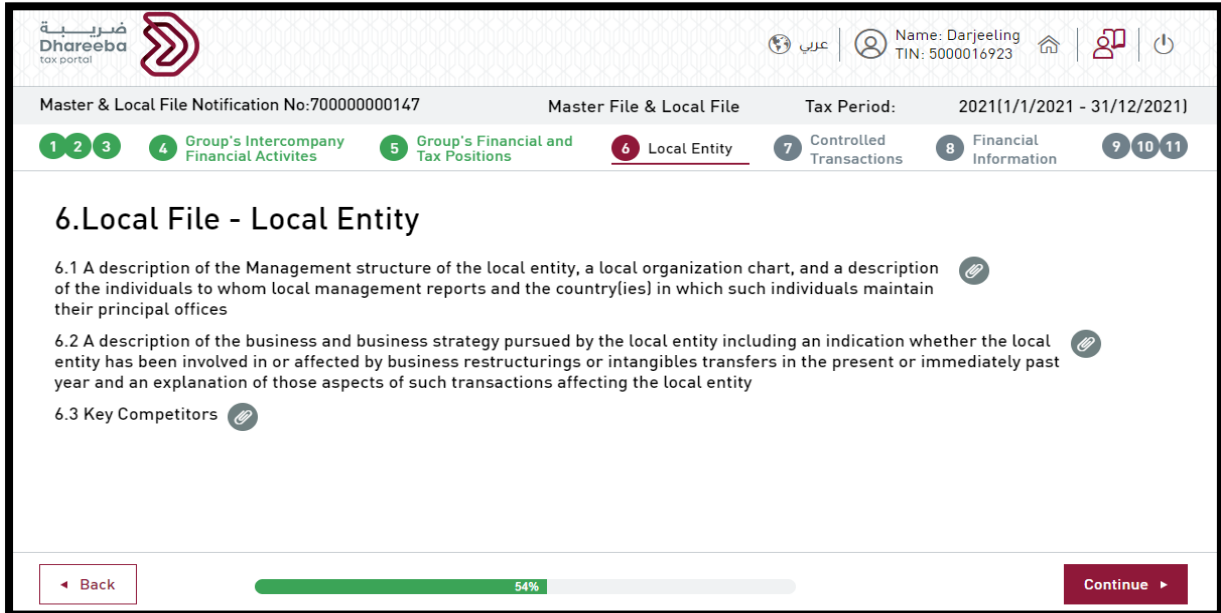
5.1 The MNE's annual consolidated financial statement for the fiscal year concerned if otherwise prepared for financial reporting, regulatory, internal management, tax or other purposes 

5.2 A list and brief description of the group's existing unilateral advance pricing agreements (APAs) and other tax rulings relating to the allocation of income among countries 

◀ Back 45% Continue ▶

3.9 Local Entity

Step 20: The Taxpayer will be navigated to “Local Entity” screen. The Taxpayer should click on the ‘Attachment’ icons to attach the mandatory documents. The Taxpayer should then click “Continue” button.




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عربي | Name: Darjeeting
TIN: 5000016923


Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 Group's Intercompany Financial Activites 5 Group's Financial and Tax Positions 6 Local Entity 7 Controlled Transactions 8 Financial Information 9 10 11

6.Local File - Local Entity

6.1 A description of the Management structure of the local entity, a local organization chart, and a description of the individuals to whom local management reports and the country(ies) in which such individuals maintain their principal offices 

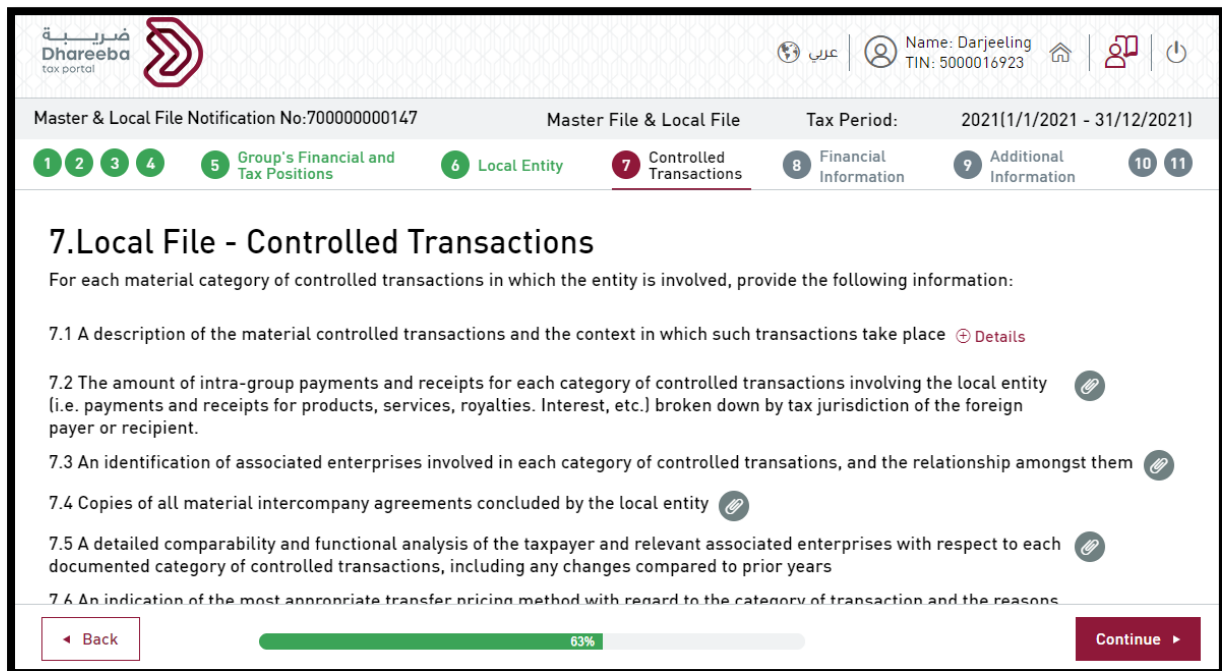
6.2 A description of the business and business strategy pursued by the local entity including an indication whether the local entity has been involved in or affected by business restructurings or intangibles transfers in the present or immediately past year and an explanation of those aspects of such transactions affecting the local entity 

6.3 Key Competitors 

◀ Back 54% Continue ▶

3.10 Controlled Transactions

Step 21: The Taxpayer will be navigated to “Controlled Transactions” screen. The Taxpayer should click on the ‘Attachment’ icons to attach the mandatory documents. The Taxpayer should then click on ‘+ Details’ icon for the field ‘7.1’



Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 Group's Financial and Tax Positions 6 Local Entity **7 Controlled Transactions** 8 Financial Information 9 Additional Information 10 11

7. Local File - Controlled Transactions

For each material category of controlled transactions in which the entity is involved, provide the following information:

7.1 A description of the material controlled transactions and the context in which such transactions take place [Details](#)

7.2 The amount of intra-group payments and receipts for each category of controlled transactions involving the local entity (i.e. payments and receipts for products, services, royalties, Interest, etc.) broken down by tax jurisdiction of the foreign payer or recipient.

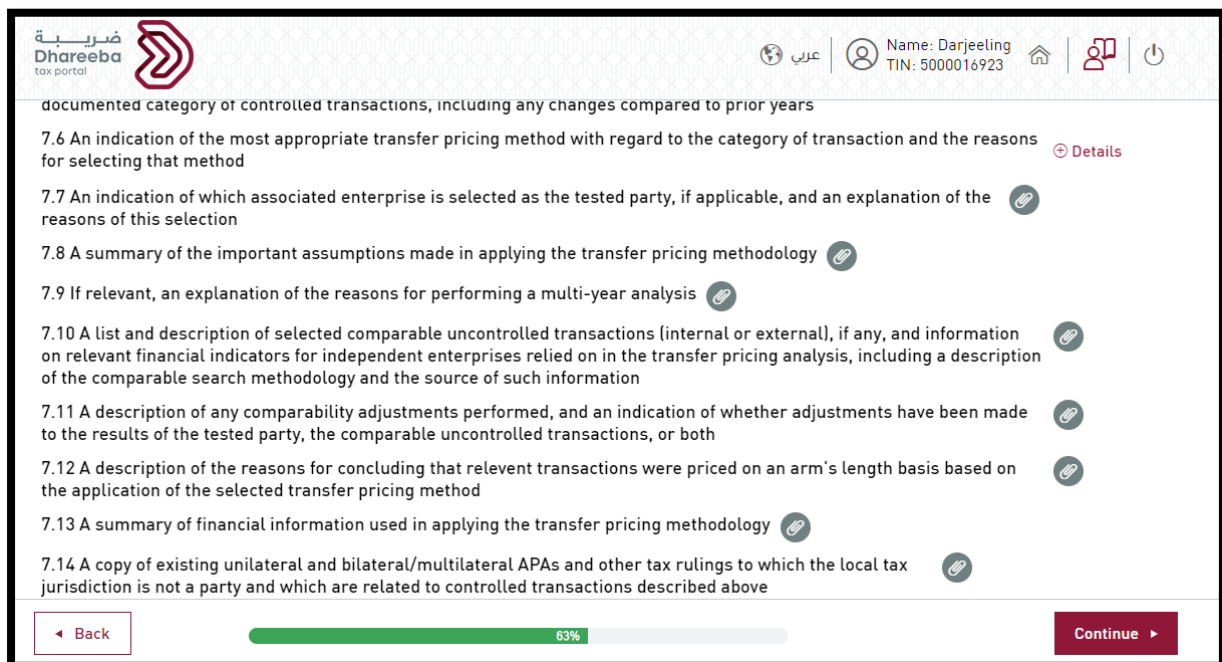
7.3 An identification of associated enterprises involved in each category of controlled transactions, and the relationship amongst them

7.4 Copies of all material intercompany agreements concluded by the local entity

7.5 A detailed comparability and functional analysis of the taxpayer and relevant associated enterprises with respect to each documented category of controlled transactions, including any changes compared to prior years

7.6 An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons

◀ Back 63% Continue ▶



documented category of controlled transactions, including any changes compared to prior years

7.6 An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method [Details](#)

7.7 An indication of which associated enterprise is selected as the tested party, if applicable, and an explanation of the reasons of this selection

7.8 A summary of the important assumptions made in applying the transfer pricing methodology

7.9 If relevant, an explanation of the reasons for performing a multi-year analysis

7.10 A list and description of selected comparable uncontrolled transactions (internal or external), if any, and information on relevant financial indicators for independent enterprises relied on in the transfer pricing analysis, including a description of the comparable search methodology and the source of such information

7.11 A description of any comparability adjustments performed, and an indication of whether adjustments have been made to the results of the tested party, the comparable uncontrolled transactions, or both

7.12 A description of the reasons for concluding that relevant transactions were priced on an arm's length basis based on the application of the selected transfer pricing method

7.13 A summary of financial information used in applying the transfer pricing methodology

7.14 A copy of existing unilateral and bilateral/multilateral APAs and other tax rulings to which the local tax jurisdiction is not a party and which are related to controlled transactions described above

◀ Back 63% Continue ▶

The Taxpayer will be navigated to field '7.1' summary screen. The Taxpayer should click on the '+ Add More' button.

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 Group's Financial and Tax Positions 6 Local Entity 7 **Controlled Transactions** 8 Financial Information 9 Additional Information 10 11

7.1 A description of the material controlled transactions and the context in which such transactions take place

Nature of controlled Transactions	Goods and Services concerned by the Transaction	Aggregate amount of the Transaction	Jurisdiction concerned by Transaction	Condition for carrying out the Transaction	Actions
No data					

+ Add More

◀ Back 63% Continue ▶

Step 22: The Taxpayer will be navigated to '7.1 – A description of the material-controlled transactions and the context in which such transactions take place' screen where Taxpayer should fill the mandatory fields. The Taxpayer should then click on 'Save' button.

Master & Local File Notification No:700000000147 Master File & Local File Tax Period:2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 Group's Financial and Tax Positions 6 Local Entity 7 **Controlled Transactions** 8 Financial Information 9 Additional Information 10 11

A description of the material controlled transactions and the context in which such transactions take place

Nature of controlled Transactions Jurisdiction concerned by Transaction

Goods and Services concerned by the Transaction Condition for carrying out the Transaction

Aggregate amount of the Transaction

◀ Back 63% Save

The Taxpayer will be navigated back to the summary screen where the Taxpayer can either add more details or click on 'Continue' button to navigate back to initial 'Controlled Transactions' screen.

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 Group's Financial and Tax Positions 6 Local Entity 7 **Controlled Transactions** 8 Financial Information 9 Additional Information 10 11

7.1 A description of the material controlled transactions and the context in which such transactions take place

Nature of controlled Transactions	Goods and Services concerned by the Transaction	Aggregate amount of the Transaction	Jurisdiction concerned by Transaction	Condition for carrying out the Transaction	Actions
61	62	63	64	65	

[+ Add More](#)

[← Back](#) 63% [Continue ▶](#)

Step 23: The Taxpayer should click on '+ Details' icon for the field '7.6' on the "Controlled Transactions" screen.

documented category of controlled transactions, including any changes compared to prior years

7.6 An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method [Details](#)

7.7 An indication of which associated enterprise is selected as the tested party, if applicable, and an explanation of the reasons of this selection

7.8 A summary of the important assumptions made in applying the transfer pricing methodology

7.9 If relevant, an explanation of the reasons for performing a multi-year analysis

7.10 A list and description of selected comparable uncontrolled transactions (internal or external), if any, and information on relevant financial indicators for independent enterprises relied on in the transfer pricing analysis, including a description of the comparable search methodology and the source of such information

7.11 A description of any comparability adjustments performed, and an indication of whether adjustments have been made to the results of the tested party, the comparable uncontrolled transactions, or both

7.12 A description of the reasons for concluding that relevant transactions were priced on an arm's length basis based on the application of the selected transfer pricing method

7.13 A summary of financial information used in applying the transfer pricing methodology

7.14 A copy of existing unilateral and bilateral/multilateral APAs and other tax rulings to which the local tax jurisdiction is not a party and which are related to controlled transactions described above

[← Back](#) 63% [Continue ▶](#)

The Taxpayer will be navigated to field '7.6' summary screen. The Taxpayer should click on the '+ Add More' button.

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 Group's Financial and Tax Positions 6 Local Entity 7 **Controlled Transactions** 8 Financial Information 9 Additional Information 10 11

7.6 An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method

Nature of controlled Transactions	Goods and Services concerned by the Transaction	Transfer Pricing method use	Explanation of the choice of method	Change during the year	Actions
No data					

+ Add More

◀ Back 63% Continue ▶

Step 24: The Taxpayer will be navigated to '7.6 – An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method' screen where Taxpayer should fill the mandatory fields. The Taxpayer should then click on 'Save' button.

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 Group's Financial and Tax Positions 6 Local Entity 7 **Controlled Transactions** 8 Financial Information 9 Additional Information 10 11

An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method

Nature of controlled Transactions: 69

Goods and Services concerned by the Transaction: 79

Transfer Pricing method use: Cost plus method

Explanation of the choice of method: 89

Change during the year: 99

◀ Back 63% Save

The Taxpayer will be navigated back to the summary screen where the Taxpayer can either add more details or click on 'Continue' button to navigate back to initial 'Controlled Transactions' screen.

ذريبة Dhareeba tax portal

عربي | Name: Darjeeling TIN: 5000016923

Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 Group's Financial and Tax Positions 6 Local Entity 7 Controlled Transactions 8 Financial Information 9 Additional Information 10 11

7.6 An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method

Nature of controlled Transactions	Goods and Services concerned by the Transaction	Transfer Pricing method use	Explanation of the choice of method	Change during the year	Actions
69	79	Cost plus method	89	99	

[+ Add More](#)

[Back](#) 63% [Continue](#)

The Taxpayer should click on Continue button on "Controlled Transactions" screen.

ذريبة Dhareeba tax portal

عربي | Name: Darjeeling TIN: 5000016923

documented category or controlled transactions, including any changes compared to prior years

7.6 An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method [Details](#)

7.7 An indication of which associated enterprise is selected as the tested party, if applicable, and an explanation of the reasons of this selection

7.8 A summary of the important assumptions made in applying the transfer pricing methodology

7.9 If relevant, an explanation of the reasons for performing a multi-year analysis

7.10 A list and description of selected comparable uncontrolled transactions (internal or external), if any, and information on relevant financial indicators for independent enterprises relied on in the transfer pricing analysis, including a description of the comparable search methodology and the source of such information

7.11 A description of any comparability adjustments performed, and an indication of whether adjustments have been made to the results of the tested party, the comparable uncontrolled transactions, or both

7.12 A description of the reasons for concluding that relevant transactions were priced on an arm's length basis based on the application of the selected transfer pricing method

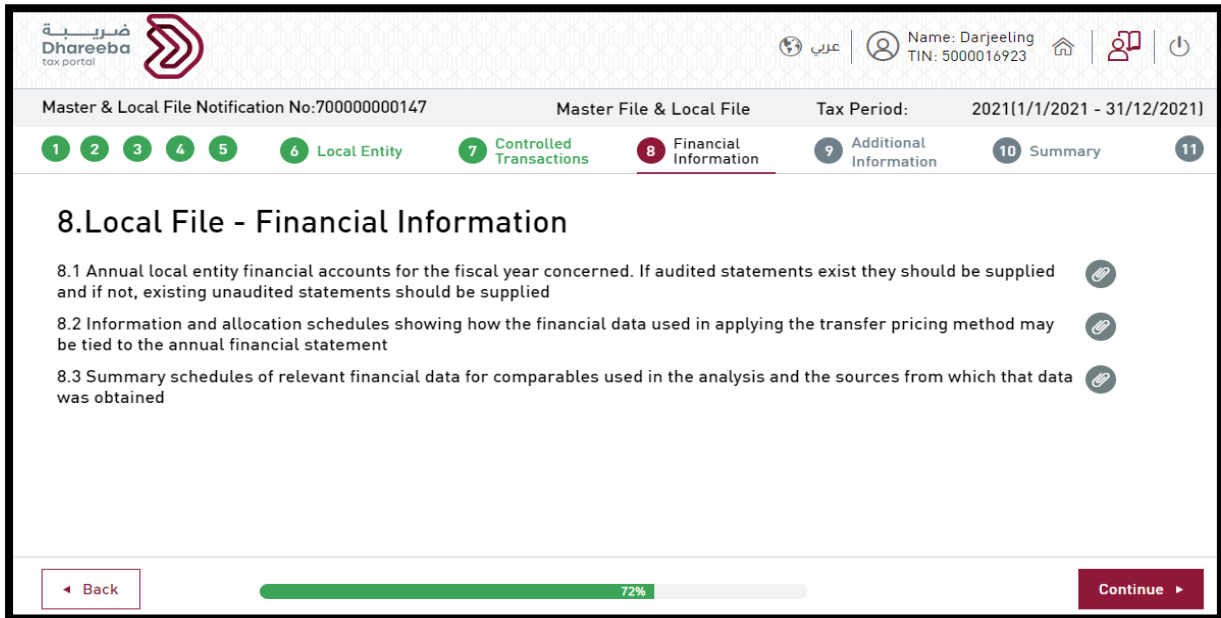
7.13 A summary of financial information used in applying the transfer pricing methodology

7.14 A copy of existing unilateral and bilateral/multilateral APAs and other tax rulings to which the local tax jurisdiction is not a party and which are related to controlled transactions described above

[Back](#) 63% [Continue](#)

3.11 Financial Information

Step 25: The Taxpayer will be navigated to “Financial Information” screen. The Taxpayer should click on the ‘Attachment’ icons to attach the mandatory documents. The Taxpayer should then click on “Continue” button.




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عربي | Name: Darjeeling
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Master & Local File Notification No:700000000147 Master File & Local File Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 6 Local Entity 7 Controlled Transactions 8 Financial Information 9 Additional Information 10 Summary 11

8.Local File - Financial Information

8.1 Annual local entity financial accounts for the fiscal year concerned. If audited statements exist they should be supplied and if not, existing unaudited statements should be supplied 

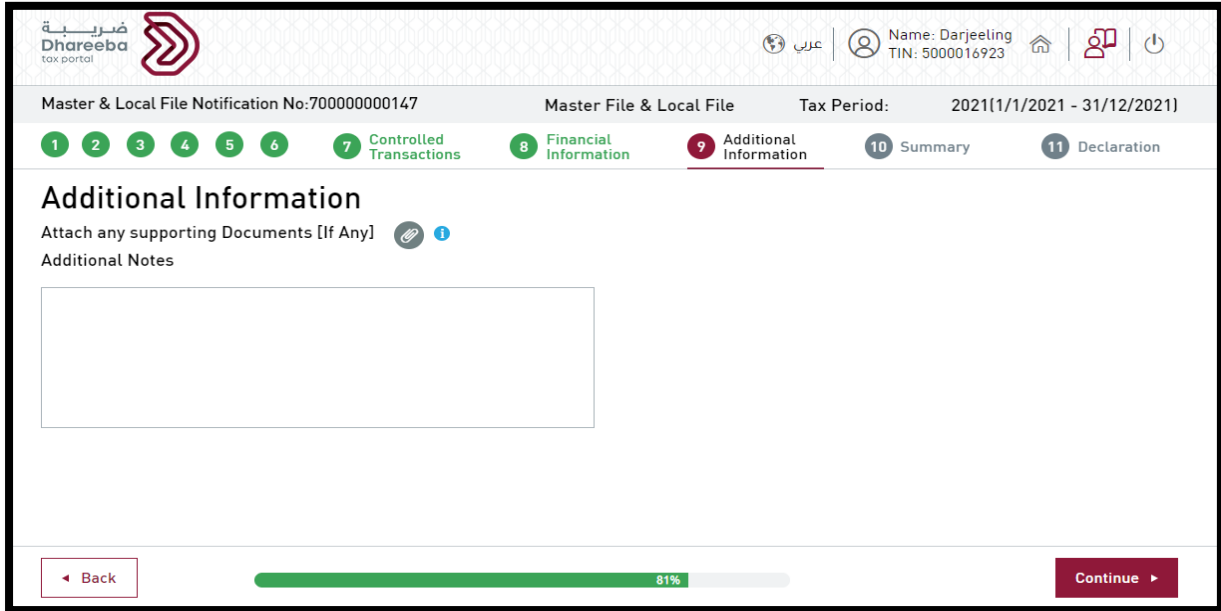
8.2 Information and allocation schedules showing how the financial data used in applying the transfer pricing method may be tied to the annual financial statement 

8.3 Summary schedules of relevant financial data for comparables used in the analysis and the sources from which that data was obtained 

◀ Back 72% Continue ▶

3.12 Additional Information

Step 26: The Taxpayer will be navigated to “Additional Information” screen where the Taxpayer can fill Additional Notes in the optional field and attach any document(s). The Taxpayer then clicks “Continue” button.



The screenshot displays the 'Additional Information' screen in the Dhareeba tax portal. At the top, the user's name is 'Darjeeling' with TIN: 5000016923. The screen shows a progress bar at 81% and a 'Continue' button. The main content area includes a section for 'Additional Information' with a sub-section for 'Additional Notes' and a large empty text box for input. A 'Back' button is visible at the bottom left.

3.13 Summary

After clicking on "Continue" button, the Taxpayer will be navigated to "Summary" screen where Taxpayer will be able to view the 'Master/Local File' details for each section. The Taxpayer verify details and then click on "Continue" button.

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عربي | Name: Darjeeling
TIN: 5000016923

Summary

- ▼ 1.Master File - Organizational Structure
 - 1.1 Chart illustrating the MNE's legal and ownership structure and geographical location of operating entities
 - ▼ 2.Master File - Description of the MNE's Business(es)
 - 2.1 Important drivers of Business Profit
 - 2.2 A description of the supply chain for the group's five largest products and/or service offerings by turnover plus any other products and/or services amounting to more than 5% of group turnover
 - 2.3 A list of important service arrangements between members of the MNE group

Purpose of the Arrangement	Service Provider Identity	State of Residence	Service Beneficiary Identity	General Description of the Arrangement	Remuneration Method Used	Actions
22	23	25	27	24	26	

◀ Back

90%

Continue ▶

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2.4 A description of the capabilities of the principal locations providing important services and Transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services.

Name of the Service Provider	Principal Locations Providing Services	Number of Employees	Tangible Assets Excluding Cash & Cash Equivalents	Actions
40	41	0000043	444	
55	51	0000053	52	

- 2.5 A description of the main geographic markets for the group's products and services that are referred to in the second bullet point above
- 2.6 A brief written functional analysis describing the principal contributions to value creation by individual entities within the group, i.e. key functions performed, important risk assumed, and important assets used
- 2.7 A description of important business restructuring transactions, acquisitions and divestitures occurring during the fiscal year

▼ 3.Master File - Group's Intangibles

- 3.1 MNE's overall strategy for the development, ownership, and exploitation of intangibles
- 3.2 A list of intangibles or groups of intangibles of the group that are important for TP purposes and which entities legally own them

Nature of Intangible Assets	Owner of the Intangible Asset - Identity	Owner of the Intangible Asset - State or Territory of Residence	Actions
-----------------------------	--	---	---------

◀ Back

90%

Save as Draft

Continue ▶



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عربي | Name: Darjeeling
TIN: 5000016923

3.2 A list of intangibles or groups of intangibles of the group that are important for TP purposes and which entities legally own them

Nature of Intangible Assets	Owner of the Intangible Asset - Identity	Owner of the Intangible Asset - State or Territory of Residence	Actions
Debentures	80	81	
Stocks	28	18	

3.3 A list of important agreements among identified associated enterprises related to intangibles

Nature of Intangible Assets	Intra Group Agreements	Actions
Stocks	36	
Debentures	26	

3.4 A general description of the group's transfer pricing policies related to R&D and intangibles

3.5 A general description of any important transfers of interests in intangibles among associated enterprises during the fiscal year concerned

> 4.Master File - Intercompany Financial Activities

[◀ Back](#) Save as Draft Continue ▶

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عربي | Name: Darjeeling
TIN: 5000016923

4.Master File - Intercompany Financial Activities

4.1 A general description of how the group is financed

4.2 The identification of any members of the group that provide a central financing function of the group

4.3 A general description of the group's general transfer pricing policies related to financing arrangements between associated enterprises

5.Master File - Financial and Tax Positions

5.1 The MNE's annual consolidated financial statement for the fiscal year concerned if otherwise prepared for financial reporting, regulatory, internal management, tax or other purposes

5.2 A list and brief description of the group's existing unilateral advance pricing agreements (APAs) and other tax rulings relating to the allocation of income among countries

6.Local File - Local Entity

6.1 A description of the Management structure of the local entity, a local organization chart, and a description of the individuals to whom local management reports and the country(ies) in which such individuals maintain their principal offices

6.2 A description of the business and business strategy pursued by the local entity including an indication whether the local entity has been involved in or affected by business restructurings or intangibles transfers in the present or immediately past year and an explanation of those aspects of such transactions affecting the local entity

6.3 Key Competitors

> 7.Local File - Controlled Transactions

[◀ Back](#) Save as Draft Continue ▶



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عربي | Name: Darjeeling
TIN: 5000016923

7. Local File - Controlled Transactions

For each material category of controlled transactions in which the entity is involved, provide the following information:

7.1 A description of the material controlled transactions and the context in which such transactions take place

Nature of controlled Transactions	Goods and Services concerned by the Transaction	Aggregate amount of the Transaction	Jurisdiction concerned by Transaction	Condition for carrying out the Transaction	Actions
61	62	63	64	65	

7.2 The amount of intra-group payments and receipts for each category of controlled transactions involving the local entity (i.e. payments and receipts for products, services, royalties, Interest, etc.) broken down by tax jurisdiction of the foreign payer or recipient.

7.3 An identification of associated enterprises involved in each category of controlled transactions, and the relationship amongst them

7.4 Copies of all material intercompany agreements concluded by the local entity

7.5 A detailed comparability and functional analysis of the taxpayer and relevant associated enterprises with respect to each documented category of controlled transactions, including any changes compared to prior years

7.6 An indication of the most appropriate transfer pricing method with regard to the category of transaction and the reasons for selecting that method

Nature of controlled Transactions	Goods and Services concerned by the Transaction	Transfer Pricing method use	Explanation of the choice of method	Change during the year	Actions
69	79	Cost plus method	89	99	

◀ Back 90% Save as Draft Continue ▶

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عربي | Name: Darjeeling
TIN: 5000016923

Nature of controlled Transactions	Goods and Services concerned by the Transaction	Transfer Pricing method use	Explanation of the choice of method	Change during the year	Actions
69	79	Cost plus method	89	99	

7.7 An indication of which associated enterprise is selected as the tested party, if applicable, and an explanation of the reasons of this selection

7.8 A summary of the important assumptions made in applying the transfer pricing methodology

7.9 If relevant, an explanation of the reasons for performing a multi-year analysis

7.10 A list and description of selected comparable uncontrolled transactions (internal or external), if any, and information on relevant financial indicators for independent enterprises relied on in the transfer pricing analysis, including a description of the comparable search methodology and the source of such information

7.11 A description of any comparability adjustments performed, and an indication of whether adjustments have been made to the results of the tested party, the comparable uncontrolled transactions, or both

7.12 A description of the reasons for concluding that relevant transactions were priced on an arm's length basis based on the application of the selected transfer pricing method

7.13 A summary of financial information used in applying the transfer pricing methodology

7.14 A copy of existing unilateral and bilateral/multilateral APAs and other tax rulings to which the local tax jurisdiction is not a party and which are related to controlled transactions described above

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عربي | Name: Darjeeling
TIN: 5000016923

7.12 A description of the reasons for concluding that relevant transactions were priced on an arm's length basis based on the application of the selected transfer pricing method

7.13 A summary of financial information used in applying the transfer pricing methodology

7.14 A copy of existing unilateral and bilateral/multilateral APAs and other tax rulings to which the local tax jurisdiction is not a party and which are related to controlled transactions described above

8. Local File - Financial Information

8.1 Annual local entity financial accounts for the fiscal year concerned. If audited statements exist they should be supplied and if not, existing unaudited statements should be supplied

8.2 Information and allocation schedules showing how the financial data used in applying the transfer pricing method may be tied to the annual financial statement

8.3 Summary schedules of relevant financial data for comparables used in the analysis and the sources from which that data was obtained

9. Additional Information

Additional Notes

◀ Back

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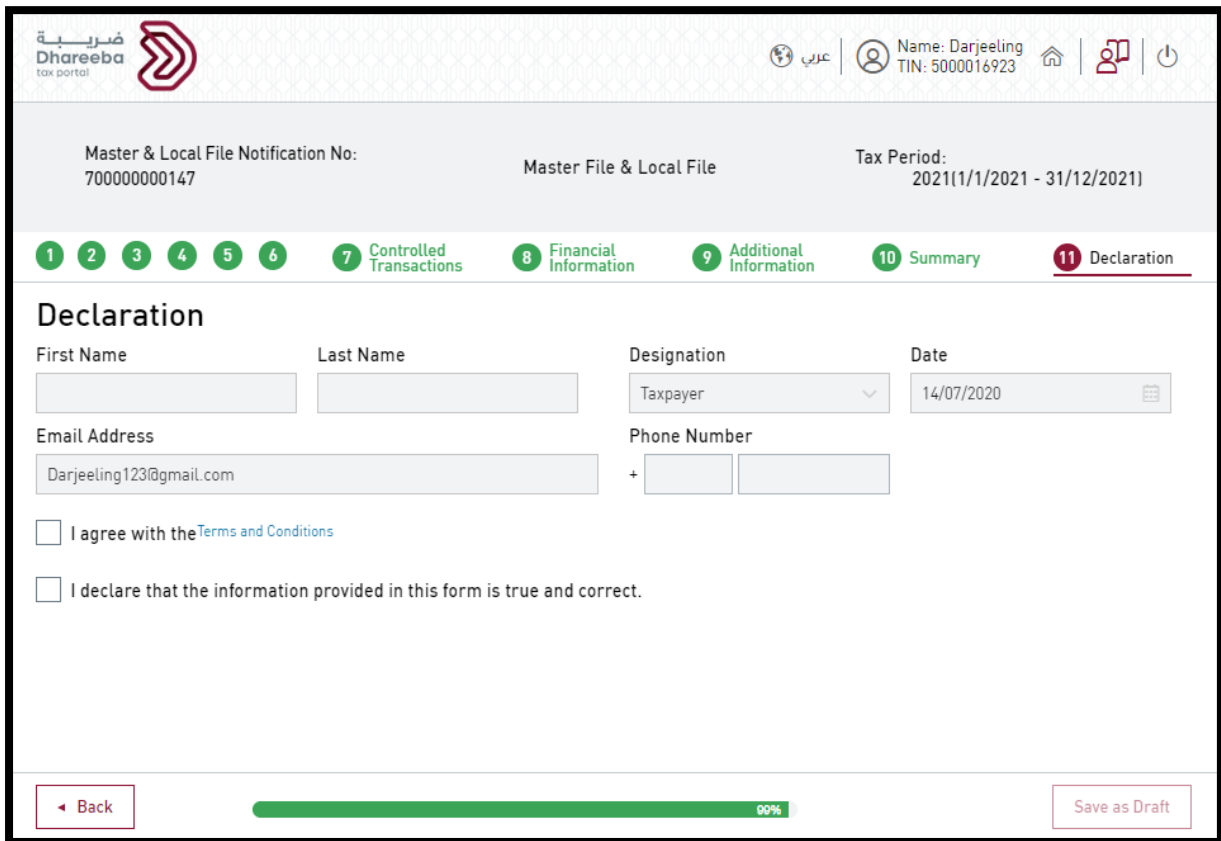
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Continue ▶

3.14 Declaration

After clicking on "Continue" button, the Taxpayer will be navigated to "Declaration" screen where the details in all the fields will be pre-populated from National Authentication Section Sign-up.

Step 27: Taxpayer should click on the 'Terms and Conditions' hyperlink and then click on 'I Agree' button.



Master & Local File Notification No: 700000000147

Master File & Local File

Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 6 7 Controlled Transactions 8 Financial Information 9 Additional Information 10 Summary 11 Declaration

Declaration

First Name:

Last Name:

Designation: Taxpayer

Date: 14/07/2020

Email Address: Darjeeling123@gmail.com

Phone Number: +

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

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

◀ Back 99% Save as Draft



ضريبة
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عربي | Name: Darjeeling
TIN: 5000016923

Master & Local File Notification No:
700000000147

Tax Period: /2021 - 31/12/2021

1 2 3 4 5 6

Declaration

First Name

Email Address
Darjeeling123@gmail.com

I agree with the Terms and Conditions

I declare that the information

Terms and Conditions

- We confirm that we have implemented and communicated the tax compliance policy statement within our organization.
- We have implemented processes aimed at compliance with Qatari tax laws and regulations as well as applicable reporting duties.
- As the Board of Directors (or equivalent body), we acknowledge that we are accountable for compliance with the Qatari tax law and that we have implemented appropriate delegations of authority in tax matters.
- We have performed an annual review of respective processes and are satisfied that the processes are adequate.
- We have performed an annual review of respective processes and will implement improvements necessary to ensure that the processes are adequate.
- The documentation of our processes and the DoA can be disclosed to the GTA upon request.

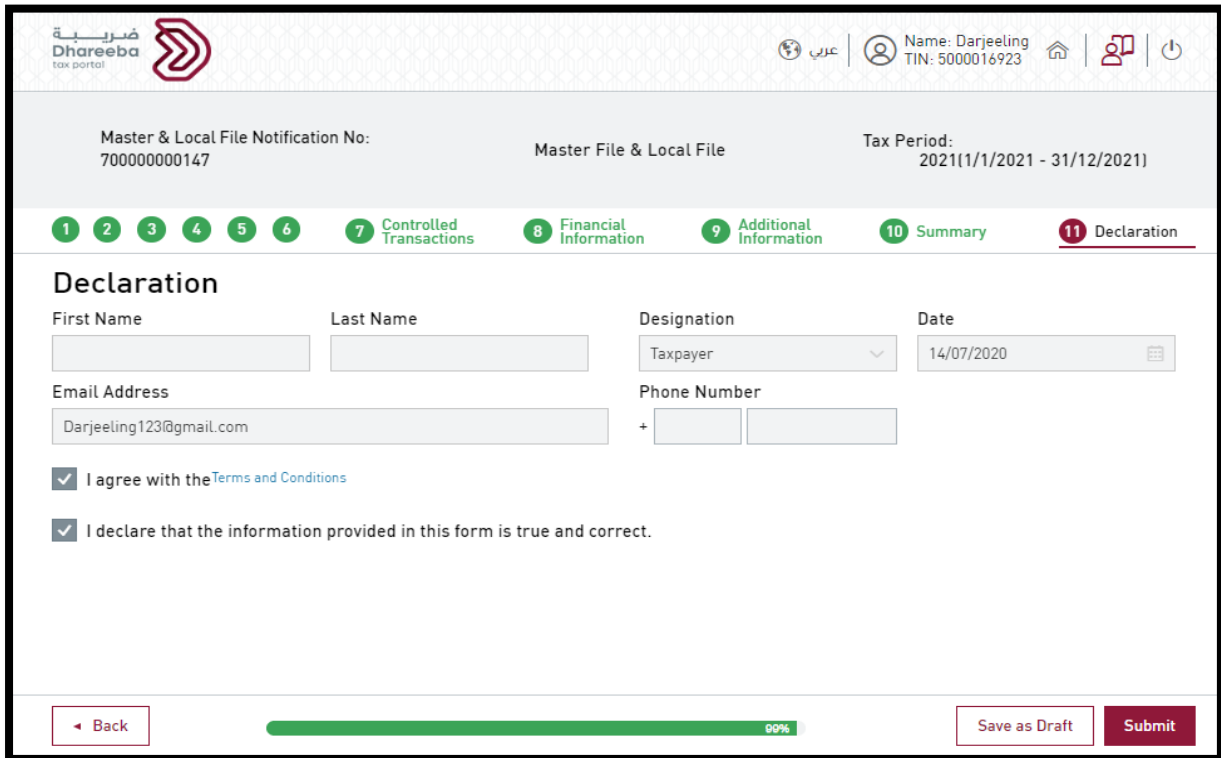
Cancel I Agree

11 Declaration

20

← Back 90% Save as Draft

Taxpayer should tick the declaration checkbox. 'Submit' button will be displayed. Taxpayer should click on the 'Submit' button.



Master & Local File Notification No: 700000000147

Master File & Local File

Tax Period: 2021(1/1/2021 - 31/12/2021)

1 2 3 4 5 6 7 Controlled Transactions 8 Financial Information 9 Additional Information 10 Summary 11 Declaration

Declaration

First Name

Last Name

Designation

Date

Email Address

Phone Number

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

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

99%

After clicking on "Submit" button, Taxpayer will be navigated to "Acknowledgement" screen where the application reference number is displayed.



ضريبة
Dhareeba
tax portal

عربي | Name: Darjeeling
TIN: 5000016923

Submission of Master File and Local File complete.
Your application reference number is
700000000147 submitted on : 14/07/2020
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 or to learn more, visit www.qta.gov.qa

Close

After submission of the Master File & Local File Declaration, GTA will review the same and can approve or request for additional information from the Taxpayer.

Taxpayer can amend details and then can submit the application back to GTA for approval.

ضريبة
Dhareeba
tax portal

عربي | Name: Ahmed
TIN: 5000016519

Amendment of Master File and Local File complete.
Your application reference number is
700000000104 submitted on : 15/07/2020
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.

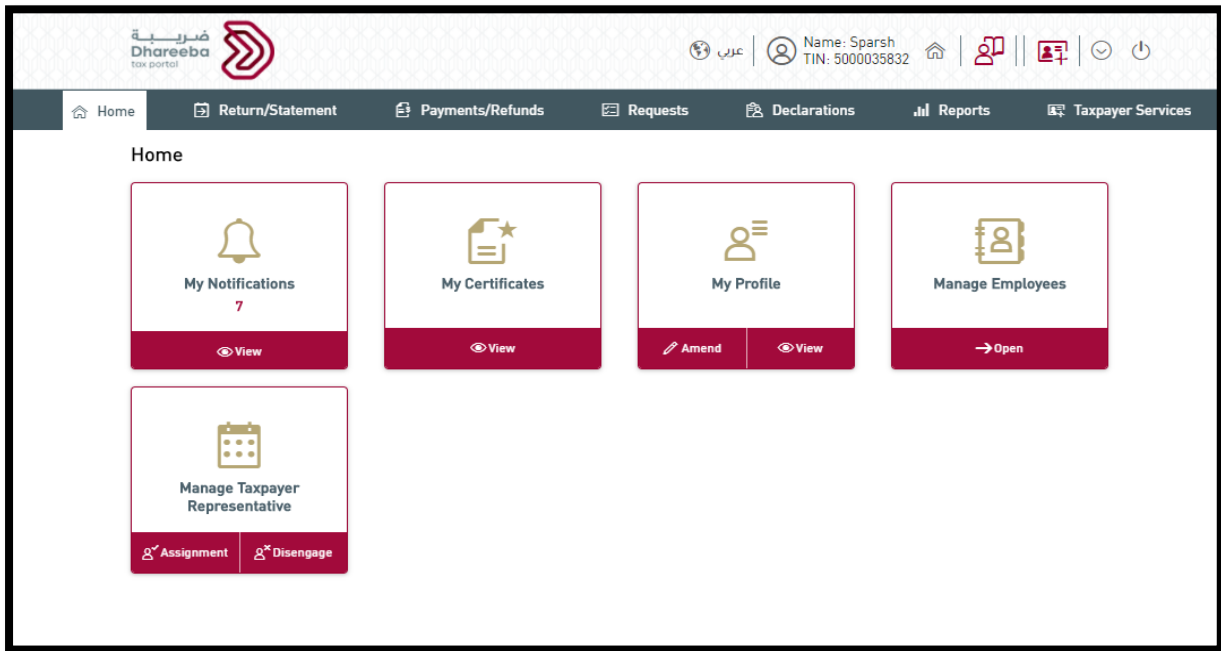
For any inquiry or assistance, please contact us on:
Within Qatar: 16565
Outside Qatar: +974 4406 9941
Write to us at support@qta.gov.qa or to learn more, visit www.qta.gov.qa

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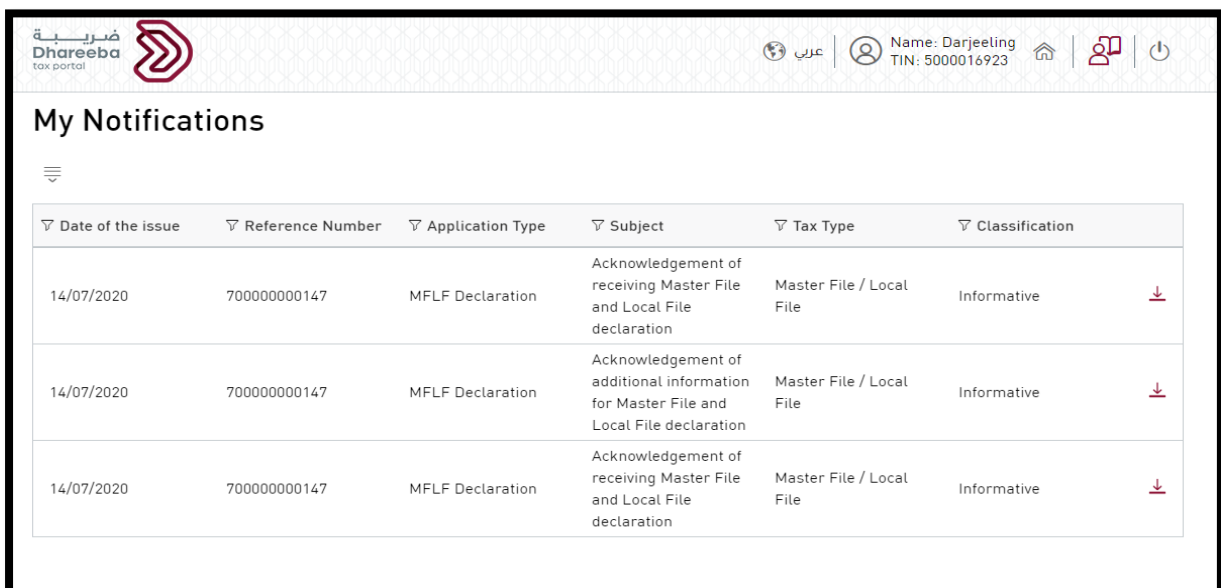
4 Annexure - Correspondence received by Taxpayer

4.1 Steps how Taxpayer can open and view notifications on the portal

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



The Taxpayer should check and can download the Acknowledgement of Master File and Local File.



Date of the issue	Reference Number	Application Type	Subject	Tax Type	Classification	
14/07/2020	700000000147	MFLF Declaration	Acknowledgement of receiving Master File and Local File declaration	Master File / Local File	Informative	↓
14/07/2020	700000000147	MFLF Declaration	Acknowledgement of additional information for Master File and Local File declaration	Master File / Local File	Informative	↓
14/07/2020	700000000147	MFLF Declaration	Acknowledgement of receiving Master File and Local File declaration	Master File / Local File	Informative	↓

Submission of Master File and Local File

4.2 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 Master File and Local File Request:

SMS, Email and PDF after Additional Information Request:

SMS, Email and PDF after Additional Information Received:

SMS, Email and PDF Notification after Approval

End of Document