



Requests - Mutual Agreement Procedure

Dhareeba Portal

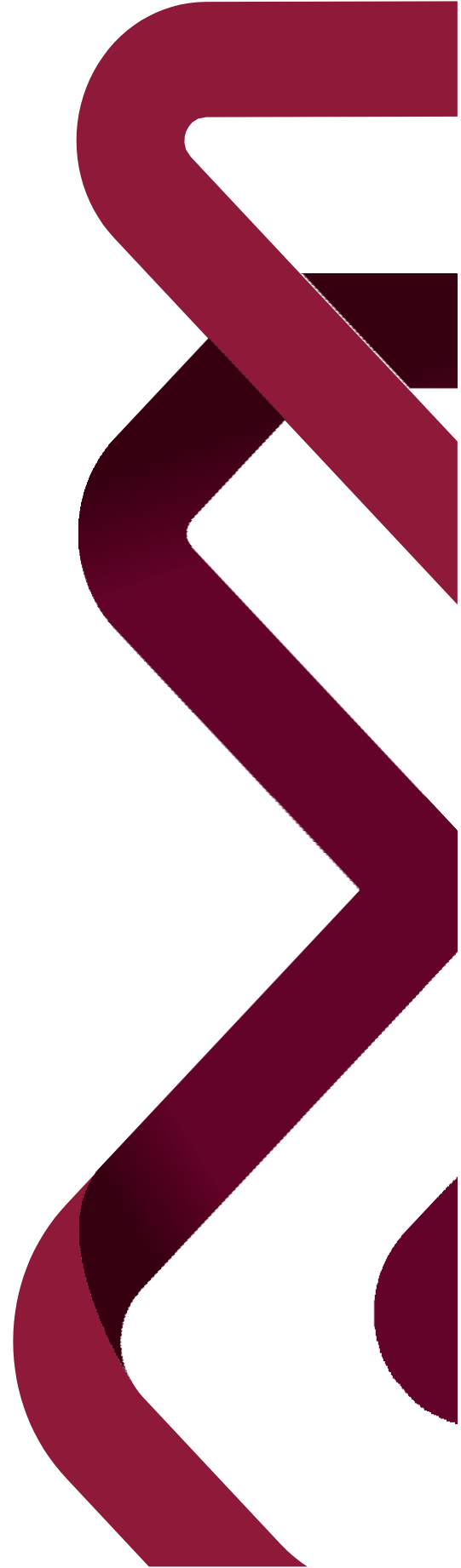


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Purpose of this document



1. Purpose of this document

Mutual Agreement Procedure request filing is for any Resident Taxpayer having an income from outside Qatar or any Non-Resident Taxpayer having any income from Qatar.

The main purpose of this document is to guide a Taxpayer how to successfully file and submit a Mutual Agreement Procedure request.

Three types of Taxpayers can submit a Mutual Agreement Procedure request:

- Taxpayers who are Registered with the GTA TAS.
- Taxpayers who are not registered with the GTA TAS for any tax matters. (Example, (Establishment card holder only. For e.g. Government. Entities)
- Representatives on behalf of the Taxpayers.

This document also covers the Notifications which are sent to Taxpayer by GTA.

2

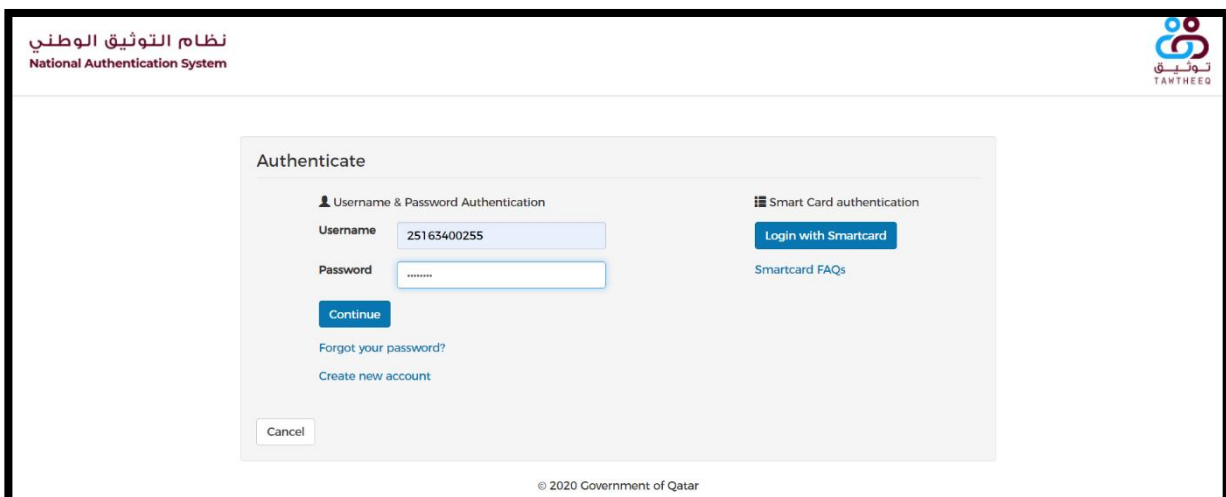
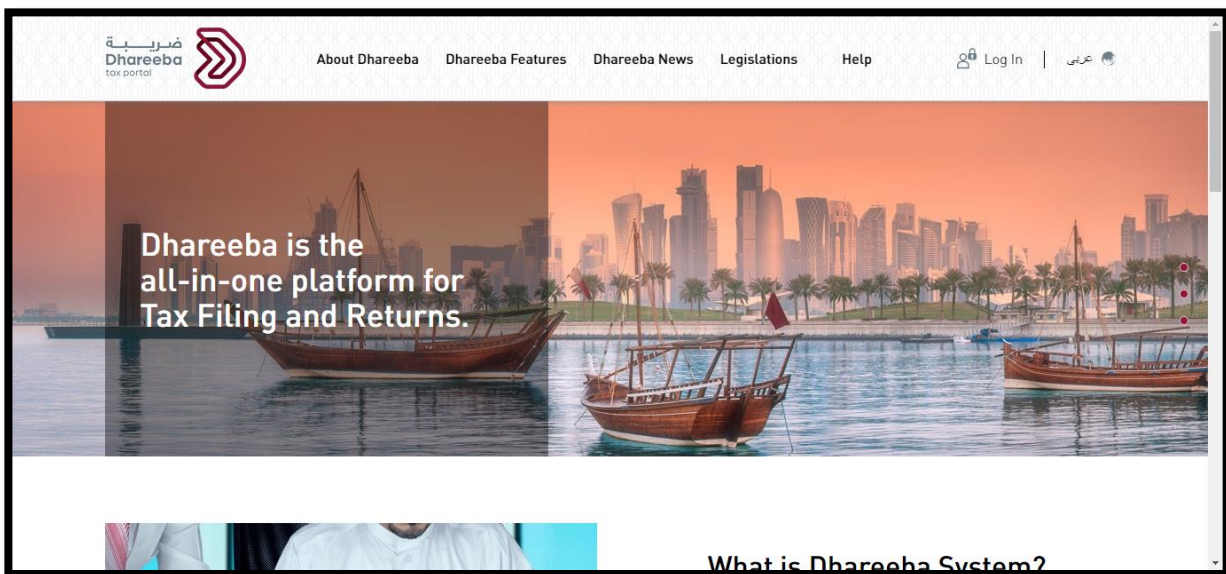
Steps to file a Mutual Agreement Procedure Request



2. Steps to file a Mutual Agreement Procedure Request

Step 1: Log in

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

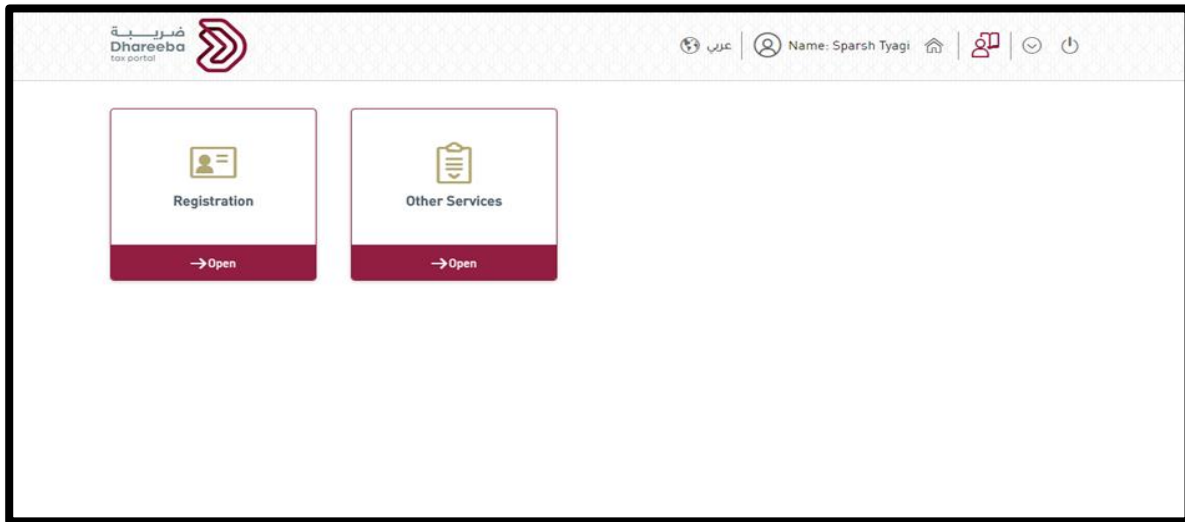




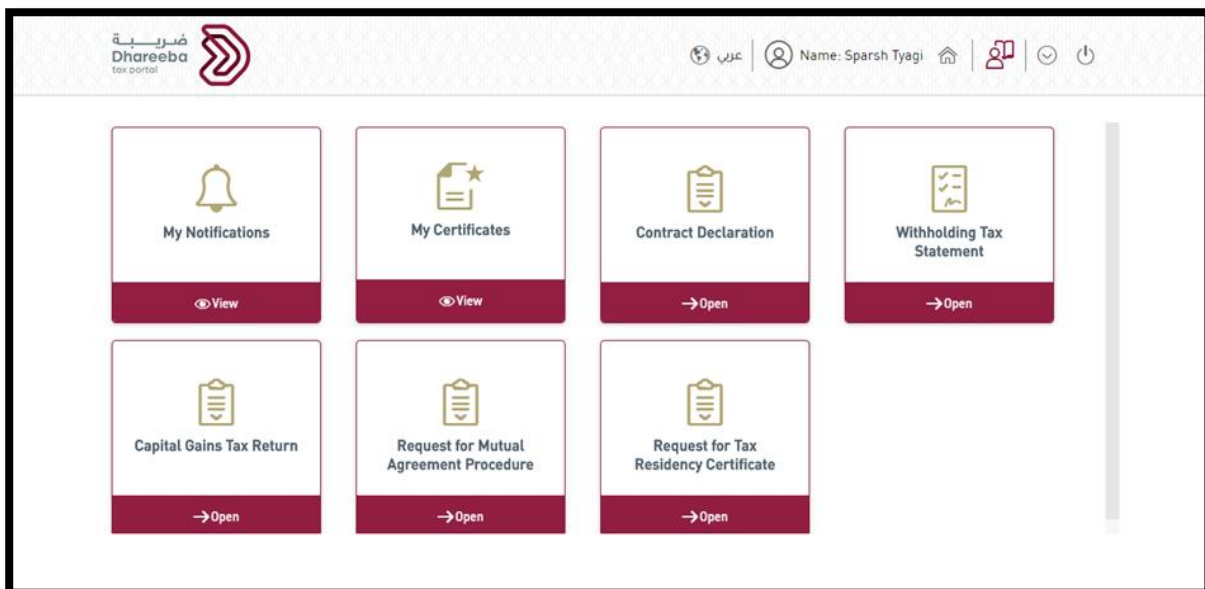
2.1 Steps to be followed by Non- Registered Taxpayer

Step 2: Dashboard

After successful login, the Taxpayer will be navigated to the below screen. The Taxpayer clicks on 'Open' on 'Other Services' tile.



The Taxpayer will be navigated to the 'Other Services' dashboard. The Taxpayer clicks on 'Open' on the 'Request for Mutual Agreement Procedure' tile.





Step 3: Instructions Screen

The Taxpayer will be navigated to “Instructions” screen where Taxpayer has to read all the instructions before clicking on “Start Now” button.

Instructions for Taxpayers

These instructions need to be read and understood before starting the Mutual Agreement Procedure Request

- Ensure to provide accurate information
- The information you provide in this request will be kept strictly confidential
- It is an offence to provide false and misleading information to General Tax Authority

[Back](#) [Start Now](#)

Step 4: Taxpayer Identification

The Taxpayer will be navigated to “Taxpayer Identification” screen where the Taxpayer will fill in all the required information. The Taxpayer then clicks on ‘Continue’.

REQUEST NUMBER: REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue[s] 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

The identity of the taxpayer[s] covered in a MAP request be sufficiently specific to allow the complement to identify and contact the taxpayer[s] involved. The information provided should include the name, address, taxpayer identification number, birth date, contact details and relationship between the taxpayers covered in the MAP request [where applicable].

Residential Status Resident Non-Individual **ID Type** Establishment Card **ID Number** 5758725869 **Issuing Country** Algeria

Zone 36 **Street** 36 **Building** 36 **Floor** 36 **Unit #** 36 **Name** Tera **Incorporation Date** 27/07/2020

PO Box 36 **Postal Code** 36 **City** 36 **Country** Angola **Mobile Number** + 91 8285200642 **Email Address** Test11@gmail.com

Foreign TIN 587578678 **Authorised Representative** 54288298 **Tax Agent Name**

[Back](#) 10% [Save as draft](#) [Continue](#)

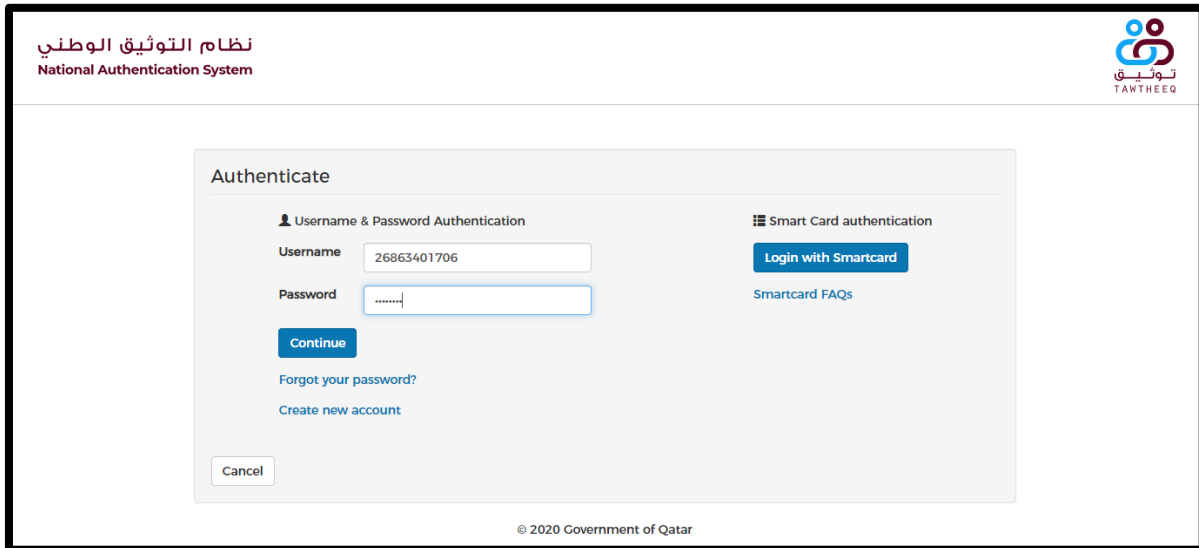
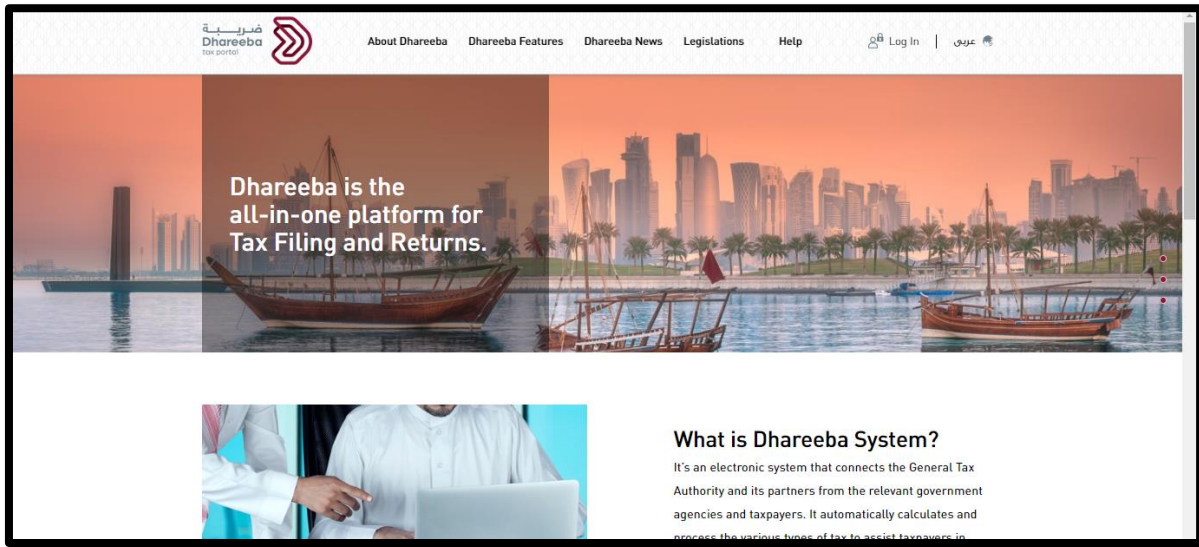
For Further Steps, Click Here.



2.2 Steps to be followed by a Registered Taxpayer

Step 1: Log in

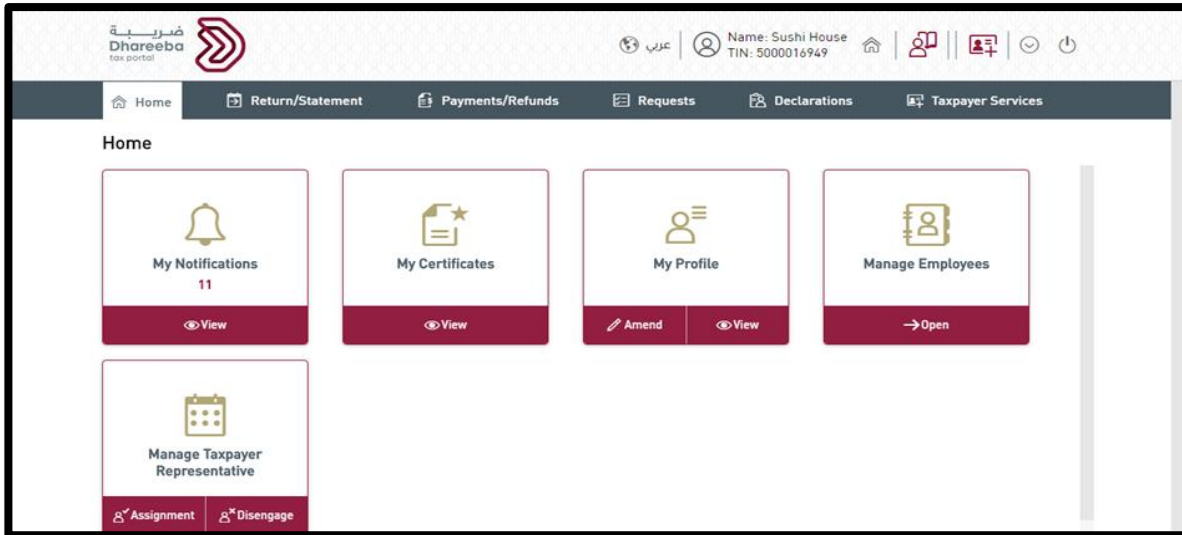
Taxpayer should login on the Dhareeba and is there after directed to the NAS portal where the Taxpayer should login through QID or Email address and its associated password, as shown in the screen below:



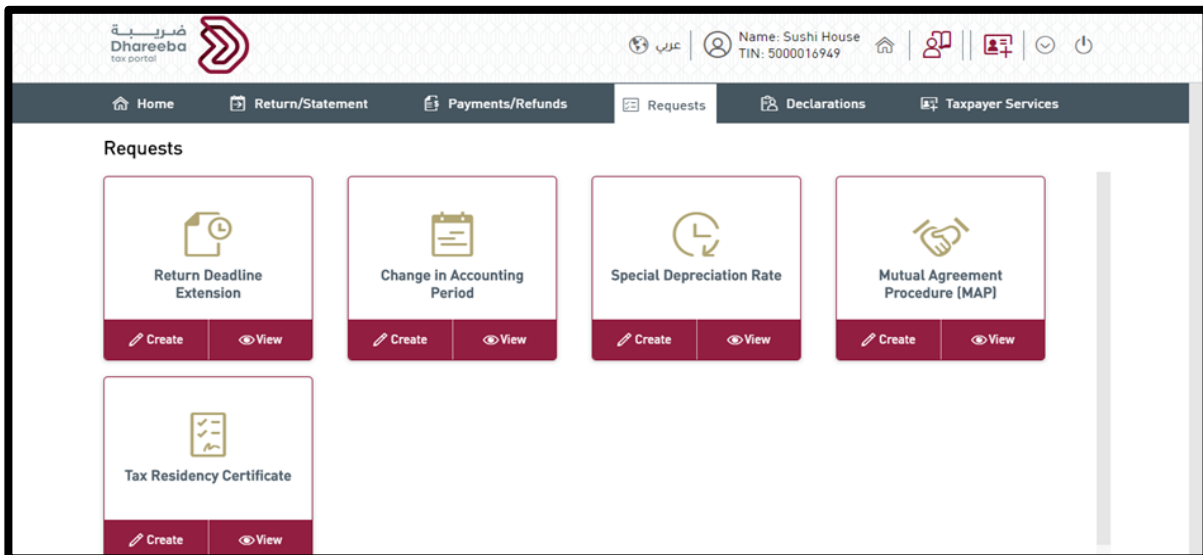


Step 2: Dashboard

After successful login, the Taxpayer will be navigated to the below screen. The Taxpayer clicks on the 'Requests' tab.



The Taxpayer will be navigated to the 'Requests' screen. The Taxpayer clicks on 'Create' button on 'Mutual Agreement Procedure (MAP)' tile.





Step 3: Instructions Screen

The Taxpayer will be navigated to “Instructions” screen where the Taxpayer has to read all the instructions before clicking on “Start Now” button.

Instructions for Taxpayers

These instructions need to be read and understood before starting the Mutual Agreement Procedure Request

- Ensure to provide accurate information
- The information you provide in this request will be kept strictly confidential
- It is an offence to provide false and misleading information to General Tax Authority

◀ Back Start Now ▶

Step 4: Taxpayer Identification

The Taxpayer will be navigated to “Taxpayer Identification” screen where most of the fields are in non-editable mode and the Taxpayer fills in the rest of the necessary fields to proceed. The Taxpayer then clicks on 'Continue'.

REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

The identity of the taxpayer(s) covered in a MAP request be sufficiently specific to allow the complement to identify and contact the taxpayer(s) involved. The Information provided should include the name, address, taxpayer identification number, birth date, contact details and relationship between the taxpayers covered in the MAP request (where applicable).

Residential Status ID Type ID Number Issuing Country

Zone Street Building Floor Unit # Name Birth Date

15 15 15 15 Sushi House

PO Box Postal Code City Country Mobile Number Email Address

253 253 Doha Qatar + 974 23626545 sushihouse123@gmail.com

Foreign TIN Qatar TIN Authorised Representative Tax Agent Name

5000016949

◀ Back 10% Save as draft Continue ▶



2.3 Steps common to Unregistered Taxpayer and Registered Taxpayer

Step 1: Group Details

The Taxpayer will be navigated to 'Group Details' page where Taxpayer has to select 'Yes' or 'No' for 'Is it a group request?'. If the Taxpayer selects 'No', Taxpayer can click on 'Continue' button to proceed.

Dhareeba tax portal | عربي | Name: Sushi House TIN: 5000016949

REQUEST NUMBER: 910000000054 REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

Is it a group request?

Yes No

Back 20% Save as draft Continue

If the Taxpayer selects 'Yes', then the additional summary fields will appear as shown below. The Taxpayer then clicks on the '+ Add Entities' button.

Dhareeba tax portal | عربي | Name: Sushi House TIN: 5000016949

REQUEST NUMBER: REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

Is it a group request?

Yes No

Entity Details

Entity Name	Country	Tax ID Number	Phone Number	Email Address	Relationship between the Entities	Actions
Hollywood	Poland	234865	+32354624655	hollywood@gmail.com	Related	X >

+ Add Entities

Back 20% Save as draft Continue



The Taxpayer will be navigated to the 'Entity Details' page where Taxpayer will fill all the fields and click on 'Save' button.

REQUEST NUMBER: REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

Entity Details

Entity Name: Hollywood

Country: Poland

Tax ID Number: 234865

Phone Number: +32354624655

Email Address: hollywood@gmail.com

Relationship between the Entities: Related

Back Save

20%

The Taxpayer will be navigated to the summarized details page where he can either add more entities again or click on 'Continue' button to proceed.

REQUEST NUMBER: REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

Is it a group request?
 Yes No

Entity Details

Entity Name	Country	Tax ID Number	Phone Number	Email Address	Relationship between the Entities	Actions
Hollywood	Poland	234865	+32354624655	hollywood@gmail.com	Related	X >

Add Entities

Back Save as draft Continue

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Step 2: Tax Treaty Details

The Taxpayer will be navigated to the 'Tax Treaty Details' page where Taxpayer will select one of the options in the drop-down list for the fields. If the Taxpayer selects, 'Qatar' as 'Origin of the Taxation', then no additional fields will be displayed, and Taxpayer can click on 'Continue' to proceed.

The screenshot displays the Dhareeba tax portal interface for a Mutual Agreement Procedure (MAP) request. The header includes the Dhareeba logo, the user's name 'Sushi House', and TIN '5000016949'. The main heading is 'REQUEST FOR MUTUAL AGREEMENT PROCEDURE'. A progress bar at the top shows 30% completion, with step 3 'Tax Treaty Details' highlighted. Below the progress bar, there is a dropdown menu for 'Tax Treaty' set to 'DTA - Greece' and another dropdown for 'Origin of the Taxation' set to 'Qatar'. At the bottom, there are buttons for 'Back', 'Save as draft', and 'Continue'.

If the Taxpayer selects, the 'DTA – Country' as 'Origin of the Taxation, the additional fields will be displayed as shown below. The Taxpayer fills in all the fields and then click on 'Continue' button.

The screenshot displays the Dhareeba tax portal interface for a Mutual Agreement Procedure (MAP) request. The header includes the Dhareeba logo, the user's name 'Sparsh Tyagi', and a home icon. The main heading is 'REQUEST FOR MUTUAL AGREEMENT PROCEDURE'. A progress bar at the top shows 30% completion, with step 3 'Tax Treaty Details' highlighted. Below the progress bar, there is a dropdown menu for 'Tax Treaty' set to 'DTA - Mexico' and another dropdown for 'Origin of the Taxation' set to 'Mexico'. Below these, there are fields for 'Contact detail of the person in the authority of origin of the taxation', including 'Name' (Triveni), 'Telephone Number' (+253 35185665), and 'Email Address' (triveni123@gmail.com). There is also a 'Tax Authority' field set to 'General Tax Authority'. At the bottom, there are buttons for 'Back', 'Save as draft', and 'Continue'.



Step 3: Case Details

The Taxpayer will be navigated to the 'Case Details' page where Taxpayer will fill all the fields. The Taxpayer can add more details by clicking on the "+" sign or click on 'Continue' button to proceed.

REQUEST NUMBER: REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

The MAP request should contain all the relevant facts of the case including any documentation to support these facts, the taxation years or periods involved and the amounts involved (in both the local and foreign currency).

Relevant article in the treaty

Article 57 (b)

Provide relevant details and documentations to support the case

Details documented

Tax Period:From	Tax Period:To	Currency	Tax Amount	Description		
SEP	2018	SEP	2019	Angolanis...	63000.85	Description #3

Back Save as draft Continue

Step 4: Analysis of the Issue (s)

The Taxpayer will be navigated to 'Analysis of the Issue(s)' page where Taxpayer will fill all the fields and attach all the necessary documents. The Taxpayer then clicks on 'Continue' button to proceed.

REQUEST NUMBER: 910000000054 REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

Analysis of the issue(s) requested to be resolved via MAP - the taxpayer should provide an analysis of the issue(s) involved including its interpretation of the application of the specific treaty provision(s), to support its basis for making a claim that the provision of the specific tax treaty is not correctly applied by either one or both contracting party. The taxpayer should support its analysis with relevant documentation (for example, documentation required under transfer pricing [TP] legislative or published guidance, copies of tax assessments, audits, conducted by the tax authorities leading to the incorrect application of the tax treaty provision)

Interpretation of the application of the specific treaty provision(s)

Application

Analysis of the issue(s) and relevant documentation

Issues analyzed

Attach any tax ruling or arrangement issued by other Competent Authority related to this case

Back Save as draft Continue



Step 5: MAP to Other CA

The Taxpayer will be navigated to 'MAP to Other CA' page where Taxpayer must select 'Yes' or 'No' for the below question. If the Taxpayer selects 'No', then clicks on 'Continue' button to proceed.

Dhareeba tax portal | عربي | Name: Sushi House TIN: 5000016949

REQUEST NUMBER: 91000000055 REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

Is there an MAP objection submitted to another competent authority (CA) on the same case? Yes No

Back 60% Save as draft Continue

If the Taxpayer selects 'Yes', then the additional fields will appear as shown below. The Taxpayer then fills in all the details and clicks on 'Continue' button.

Dhareeba tax portal | عربي | Name: Sushi House TIN: 5000016949

REQUEST NUMBER: 91000000054 REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

Is there an MAP objection submitted to another competent authority (CA) on the same case? Yes No

Date of the submission: 29/06/2020 MAP Reference Number: []

Copy of the submission and supporting documentation []

Contact details of the person in the authority of origin of the taxation

Name: Azeem Telephone Number: +243 25434853 Email Address: azeem@gmail.com

Tax Authority: Poland Tax Authority

Back 60% Save as draft Continue

Step 6: Additional Information



The Taxpayer will be navigated to 'Additional Information' screen where the Taxpayer can fill the optional field and attach any document(s). The Taxpayer then clicks "Continue" button.

The screenshot shows the 'Additional Information' screen in the Dhareeba tax portal. The header includes the Dhareeba logo, the text 'Dhareeba tax portal', and user information: 'Name: Sushi House', 'TIN: 5000016949'. The main heading is 'REQUEST FOR MUTUAL AGREEMENT PROCEDURE' with 'REQUEST NUMBER: 910000000054'. A progress bar shows 70% completion. The navigation menu includes: 1 Taxpayer Identification, 2 Group Details, 3 Tax Treaty Details, 4 Case Details, 5 Analysis of the Issue(s), 6 MAP to Other CA, 7 Additional Information (highlighted), 8 Summary, and 9 Declaration. The 'Additional Information' section has a text area for 'Additional Notes' and a button to 'Attach any supporting documents(if any)'. At the bottom, there are 'Back', 'Save as draft', and 'Continue' buttons.

Step 7: Summary

After clicking on "Continue" button, the Taxpayer will be navigated to "Summary" screen where Taxpayer will be able to view his/her 'Mutual Agreement Procedure' request details for each section. The Taxpayer then clicks on "Continue" button.

The screenshot shows the 'Summary' screen in the Dhareeba tax portal. The header is the same as the previous screen. The main heading is 'REQUEST FOR MUTUAL AGREEMENT PROCEDURE' with 'REQUEST NUMBER: 910000000054'. The progress bar shows 80% completion. The navigation menu includes: 1 Taxpayer Identification, 2 Group Details, 3 Tax Treaty Details, 4 Case Details, 5 Analysis of the Issue(s), 6 MAP to Other CA, 7 Additional Information, 8 Summary (highlighted), and 9 Declaration. Below the menu, there are radio buttons for 'Individual Request' and 'Group Request'. The '1. Taxpayer Identification' section is expanded, showing a table of details: Name (Sushi House), ID Type, Authorised Representative (535157541), ID Number, Address (15,15,15,15,,253,253,Doha,Qatar), Tax Agent Name, Qatar TIN (5000016949), Mobile Number (+974 23626545), Foreign TIN (1234865123), Residential Status, and Issuing Country. At the bottom, there are 'Back', 'Save as draft', and 'Continue' buttons.



ضريبة Dhareeba tax portal | عربي | Name: Sushi House TIN: 5000016949

Residential Status: _____ Issuing Country: _____
Email Address: sushihouse123@gmail.com

2.Group Details [Edit](#)

Entity Name	Country	Tax ID Number	Phone Number	Email Address	Relationship between the Entities
Hollywood	PL	234865	+32354624655	hollywood@gmail.com	Related

3.Tax Treaty Details [Edit](#)

Tax Treaty: DTA - Greece | Origin of the Taxation: Qatar
Contact detail of the person in the authority of origin of the taxation: ,+ ..

[Back](#) | 80% | [Save as draft](#) | [Continue](#)

ضريبة Dhareeba tax portal | عربي | Name: Sushi House TIN: 5000016949

4.Case Details [Edit](#)

Relevant article in the treaty: Article 57 (b)
Provide relevant details and documentations to support the case: Details documented

Tax Period:From	Tax Period:To	Currency	Tax Amount	Description
SEP 2018	SEP 2019	Angolanis...	63000.85	Description #3

5.Analysis of Issue(s) [Edit](#)

Interpretation of the application of the specific treaty provision(s): Application

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ضريبة Dhareeba tax portal

عربي | Name: Sushi House
TIN: 5000016949

Interpretation of the application of the specific treaty provision(s)
Application

Analysis of the issue(s) and relevant documentation
Issues analyzed

Attach any tax ruling or arrangement issued by other Competent Authority related to this case

6. MAP to Other CA [Edit](#)

Is there an MAP objection submitted to another competent authority (CA) on the same case?
 Yes No

Date of the submission: 29/06/2020
MAP Reference Number

Copy of the submission and supporting documentation

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

ضريبة Dhareeba tax portal

عربي | Name: Sushi House
TIN: 5000016949

6. MAP to Other CA [Edit](#)

Is there an MAP objection submitted to another competent authority (CA) on the same case?
 Yes No

Date of the submission: 29/06/2020
MAP Reference Number

Copy of the submission and supporting documentation

Contact details of the person in the authority of origin of the taxation
Azeem,+243 25434853,azeem@gmail.com,Poland Tax Authority

7. Additional Information

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

Step 8: 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 NAS Sign-up.

Tick the declaration checkbox and 'Submit' button will be displayed. Click on the 'Submit' button to submit the request.



ضريبة
Dhareeba
tax portal

عربي | Name: Sushi House
TIN: 5000016949

REQUEST NUMBER:910000000054 REQUEST FOR MUTUAL AGREEMENT PROCEDURE

1 Taxpayer Identification 2 Group Details 3 Tax Treaty Details 4 Case Details 5 Analysis of the Issue(s) 6 MAP to Other CA 7 Additional Information 8 Summary 9 Declaration

Declaration

First Name: Ahmed Last Name: Younus Designation: Taxpayer Date: 26/08/2020

Email Address: gta_uat88@gmail.com Phone Number: + 974 55646913

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

Back 100% Save as draft Submit

After clicking on "Submit" button, Taxpayer will be navigated to "Acknowledgement" screen with the application's reference number.

ضريبة
Dhareeba
tax portal

عربي | Name: Sushi House
TIN: 5000016949

Request for Mutual Agreement Procedure complete

Your Request Reference Number is
910000000054 submitted on : 26/08/2020

Your request is under review.

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 registration.

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

Close

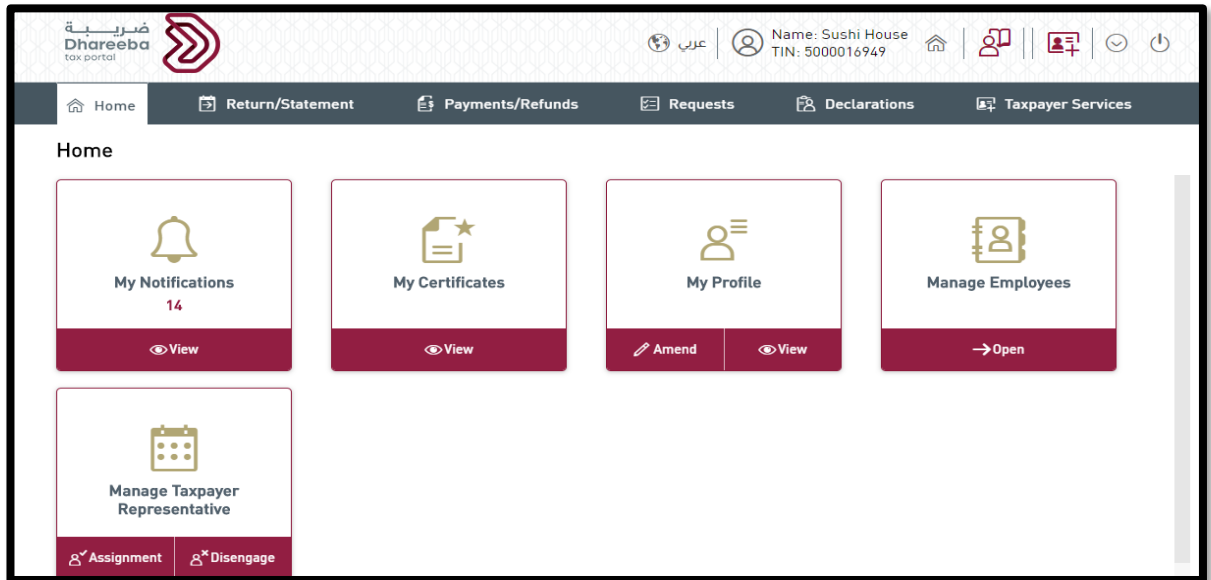
On submission of the Application, GTA will review the same and can accept, request for additional information from the Taxpayer, or Reject the Application.



3. Annexure - Correspondence received by Taxpayer

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

A Taxpayer should log in to Taxpayer Portal and needs to click on “View” button on “My Notifications” tile under the “Home” tab.



The Taxpayer should check and can download the Acknowledgement, Additional Information required, Approval and Rejection notification.



ضريبة Dhareeba tax portal		عربي		Name: Sush House TIN: 5000016949		Home Profile Power	
19/08/2020	910000000030	Mutual Agreement Procedure Req	missing info - Request for Mutual Agreement Procedure	Request	Pending Action	↓	
19/08/2020	910000000030	Mutual Agreement Procedure Req	Approval - Request for Mutual Agreement Procedure	Request	Informative	↓	
06/08/2020	7000000000317	CIT Original Ack. Letter	Acknowledgement of receiving Income Tax Original Return	Income Tax / Excise Tax / VAT	Informative	↓	
06/08/2020	7000000000317	Original Tax Return Invoice	Tax Return Invoice	Income Tax / Excise Tax / VAT	Informative	↓	
26/08/2020	910000000054	Mutual Agreement Procedure Req	Acknowledgement Letter - Request for Mutual Agreement Procedure	Request	Informative	↓	
26/08/2020	910000000054	Mutual Agreement Procedure Req	Approval - Request for Mutual Agreement Procedure	Request	Informative	↓	

[◀ Back](#)

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

The Taxpayer will receive the following notifications:

SMS, Email and PDF on Submission of Mutual Agreement Procedure request:

SMS, Email and PDF on Additional Information requested by GTA:

SMS, Email and PDF on receiving additional information submitted by the Taxpayer:

SMS, Email and PDF of Mutual Agreement Procedure approval:

SMS, Email and PDF of Mutual Agreement Procedure Rejection:

End of Document