



SIMPLIFIED USER GUIDE

for Objections and Appeals



The General Tax Authority has issued this simplified guideline to clarify the processes of objections and appeals..

* The content of this guide is not considered an amendment to any provisions of the laws or regulations applied in the State of Qatar.

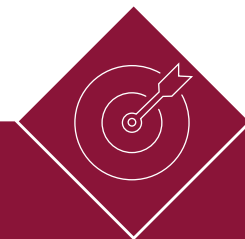
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◆ Introduction

The procedures for objections and appeals are among the fundamental legal safeguards established by the Qatari Income Tax Law No. (24) of 2018, its amendments, and its executive regulations for taxpayers subject to tax. These procedures allow taxpayers to object to decisions issued by the General Tax Authority. The law provides a tiered mechanism that begins with a direct objection to the Authority, followed by an appeal before a specialized committee, and ultimately judicial recourse through appeal and cassation, thereby reinforcing the principles of tax justice and procedural transparency.



◆ Purpose of the Guide

This guide aims to clarify the legal procedures that taxpayers are entitled to follow in order to object to tax assessment decisions or any other decisions issued by the Authority, in accordance with the provisions and deadlines set forth in the Income Tax Law. It also provides a simplified explanation of the appeal stages before the Tax Appeals Committee and the method of challenging its decisions, ensuring that taxpayers clearly and accurately understand their rights and obligations.

◆ Key Definitions

Term	Definition
Tax Assessment	A legal and accounting procedure carried out by the Authority to determine the taxable income and, subsequently, the tax due from the taxpayer, based on the information available to the Authority or submitted by the taxpayer.
Objection	A legal procedure that allows the taxpayer via registered letter or any method that provides proof of notification to the tax assessment decision within thirty (30) days from the date of notification. The objection is submitted directly to the General Tax Authority along with supporting documents. The submission of an objection temporarily suspends the implementation of the tax assessment decision until a final determination is made.
Decision on the Objection	This refers to the General Tax Authority's decision regarding a taxpayer's objection, whether it is fully accepted, partially accepted, explicitly rejected, or implicitly rejected, within the legally specified period of sixty (60) days from the date the objection was submitted.
Implicit Rejection	An indirect method of responding to the taxpayer's objection, which occurs if the Authority does not issue a decision within sixty (60) days from the date the objection was submitted.
Appeal	A request submitted by the taxpayer to the Tax Appeal Committee challenging the Authority's decision on the objection. It represents the next step after the objection if the taxpayer is not satisfied with the outcome.
Tax Appeal Committee	A committee established within the Authority, chaired by a judge from the Court of Appeal. It is responsible for ruling on appeals submitted by taxpayers against decisions of the Authority. Its decisions may be challenged before the Administrative Court of Appeal within sixty (60) days from the date of notification. Filing an appeal does not suspend the implementation of the decision unless the court rules otherwise.
Appealing the Decision of the Tax Appeal Committee	A legal procedure in which either the taxpayer or the Authority appeals the decision of the Tax Appeal Committee before the Administrative Court of Appeal. The appeal must be submitted within sixty (60) days from the date of notification, and it is considered a separate judicial stage following the conclusion of the appeal procedures.
Websites and Related Links	<ul style="list-style-type: none"> • dhareeba.gov.qa • gta.gov.qa • Income Tax Law: www.almeezan.qa • Executive regulations: www.almeezan.qa

◆ Objections and Appeals



Filing an Objection

The taxpayer may file an objection within 30 days from the date of notification of the tax assessment decision. Filing the objection results in a temporary suspension of the decision's enforcement. If the objection is not submitted within this period, the tax becomes definitively due. The objection must be submitted through the Dhareeba system.

Practical Example:

Q: A commercial company "F" received a tax assessment notice from the General Tax Authority on May 31. What should it do?

A: If the company disagrees with the content of the notice, its legal representative may submit an objection within 30 days, that is by June 30, accompanied by supporting documents such as invoices, accounting records, bank statements, and any documents that support its position. This procedure temporarily suspends the enforcement of the assessment decision. If the company does not file an objection within the specified period, the tax becomes definitively due and payable.

◆ Objection Details Regarding the Tax Assessment Decision

The objection to the tax assessment decision must specifically include the following information:

- a- The taxpayer's name and Tax Identification Number (TIN).
- b- The assessment decision being objected to.
- c- The elements of the assessment being contested and all supporting reasons for the objection, along with any relevant supporting documents.
- d- The accepted elements of the assessment, if any.

Practical Example:

Q: After receiving a tax assessment notice, Mr. Ziad decided to file an objection. What information must it include?

A: For Mr. Ziad's objection to be procedurally valid, he must include his name and Tax Identification Number, the number of the decision being objected to, the elements he is contesting along with the reasons and supporting documents, and any elements he accepts, if any. This must all be submitted within the specified legal timeframe.

◆ Authority's Review of the Objection

When a taxpayer objects to a tax assessment decision through the legal procedures and within the legal timeframes, the General Tax Authority shall review the objection within 60 days from the date of submission and notify the taxpayer of its decision through any means that confirm receipt.



The taxpayer shall be notified of the decision by any means that confirm receipt. If the taxpayer agrees with the Authority's decision, the tax shall be assessed on a final basis.

If the Authority does not respond within 60 days, this shall be considered an implicit rejection of the objection.

Practical Example:

Q: Ms. Fatima, the legal representative of Company "B" submitted an objection to a tax assessment decision. Within the following 60 days, she received a response from the General Tax Authority, and the response was satisfactory to her. What is the outcome of this?

A: In this case, the decision is upheld, and the tax is assessed on a final basis based on her approval.

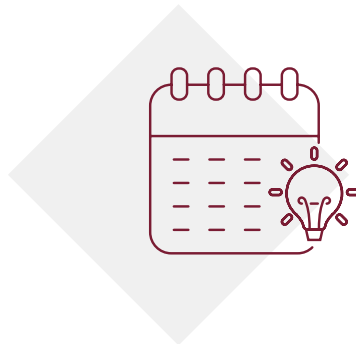
Practical Example:

Q: The legal representative of commercial company "S" submitted an objection to a tax assessment decision but did not receive a response from the Authority within 60 days. What does that mean?

A: If the Authority does not respond within 60 days, the company's objection is considered implicitly rejected.

◆ Authority's Request for Additional Information During the Objection Review Period

During the 60-day objection review period, the Authority may request additional information or documents from the taxpayer.



The taxpayer must respond to the request for additional information within a period not exceeding 30 days from the date of notification. This period is not counted within the 60-day timeframe granted to the Authority by law to respond to the objection.

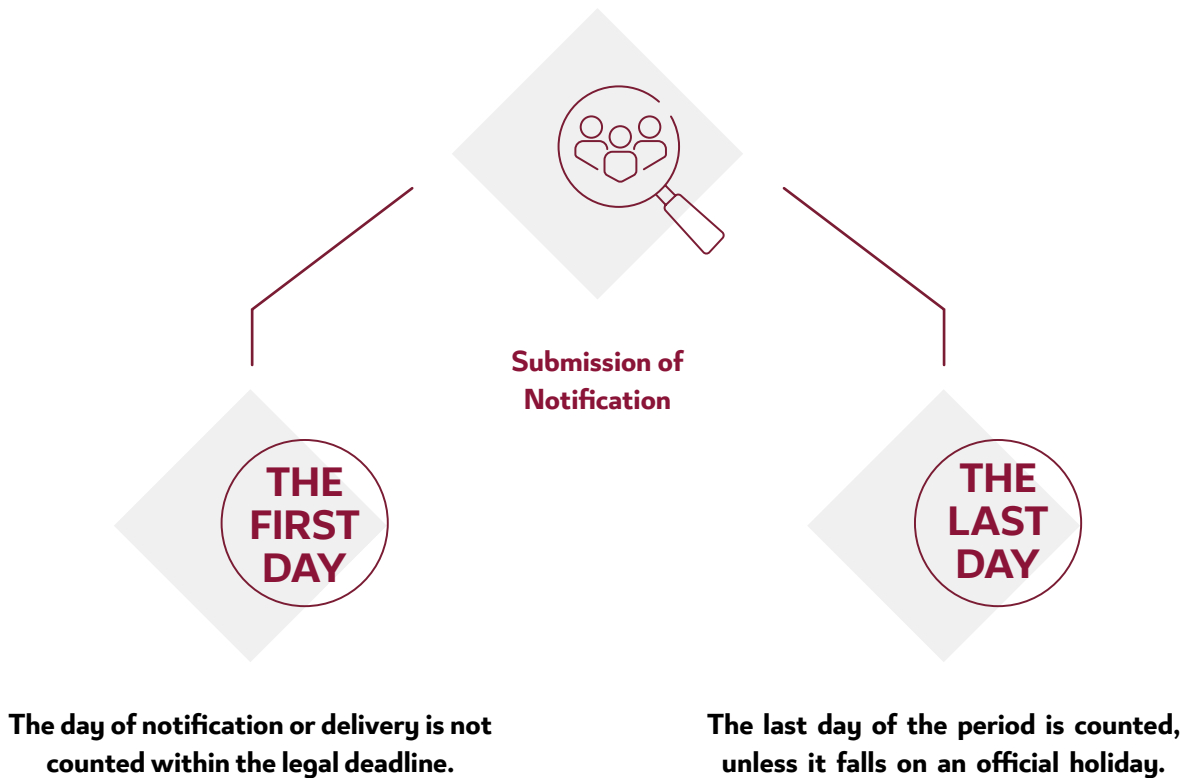
Practical Example:

Q: Mr. Mohammed received a tax assessment notice on May 1. He submitted an objection to the General Tax Authority on May 31. On July 11, the Authority sent a request for additional information, including some contracts and his bank statements. Mr. Mohammed responded to the Authority's request on August 10. What is the deadline for the Authority to respond to Mr. Mohammed's objection?

A: The deadline for responding to the objection is temporarily paused while awaiting a response to the request for additional information. Therefore, the deadlines are calculated as follows:

- The time Mr. Mohammed took to respond to the request: from July 11 to August 10 = 30 days.
- The original deadline without the additional information request: May 31 + 60 days = July 30.
- The extended deadline after considering the additional information request: May 31 + 60 days + 30 days = May 31 + 90 days = August 29.

◆ Calculation of Legal Deadlines and the Effect of Official Holidays



Practical Example:

Q: If Mr. Ahmed received a notification from the Authority on March 5, and the objection period is 30 days, when does the period start?

A: The period starts on March 6, and March 5 is not counted.

Practical Example:

Q: The objection period started on April 2 and lasts for 30 days. When is the last day?

A: The last day is May 1, and it is counted within the period unless it falls on an official holiday.

***Note:** If the last day falls on an official holiday, (the deadline is extended to the next working day after the holiday.)

Practical Example:

Q: If the last day to submit the objection falls on Friday (an official holiday), what happens?

A: The deadline is automatically extended to Sunday (the first working day after the holiday).

◆ Appealing the Authority's Decision on the Taxpayer's Objection



If the Authority issues a decision rejecting the objection wholly or partially, the taxpayer has the right to appeal this decision before the Tax Appeal Committee within 30 days. The appeal is submitted through the Dhareeba system.

Practical Example:

Q: The General Tax Authority rejected Mr. Kareem's objection to a tax assessment decision, yet he still insists that the decision contains errors. What can he do?

A: Mr. Kareem can appeal the General Tax Authority's decision before the Tax Appeal Committee within 30 days from the notification of the Authority's decision.

The taxpayer and the Authority may appeal the Committee's decision before the Administrative Court of Appeal within 60 days from the date of notification of the decision.

The appeal does not automatically suspend the implementation of the Committee's decision unless the court decides otherwise.

Practical Example:

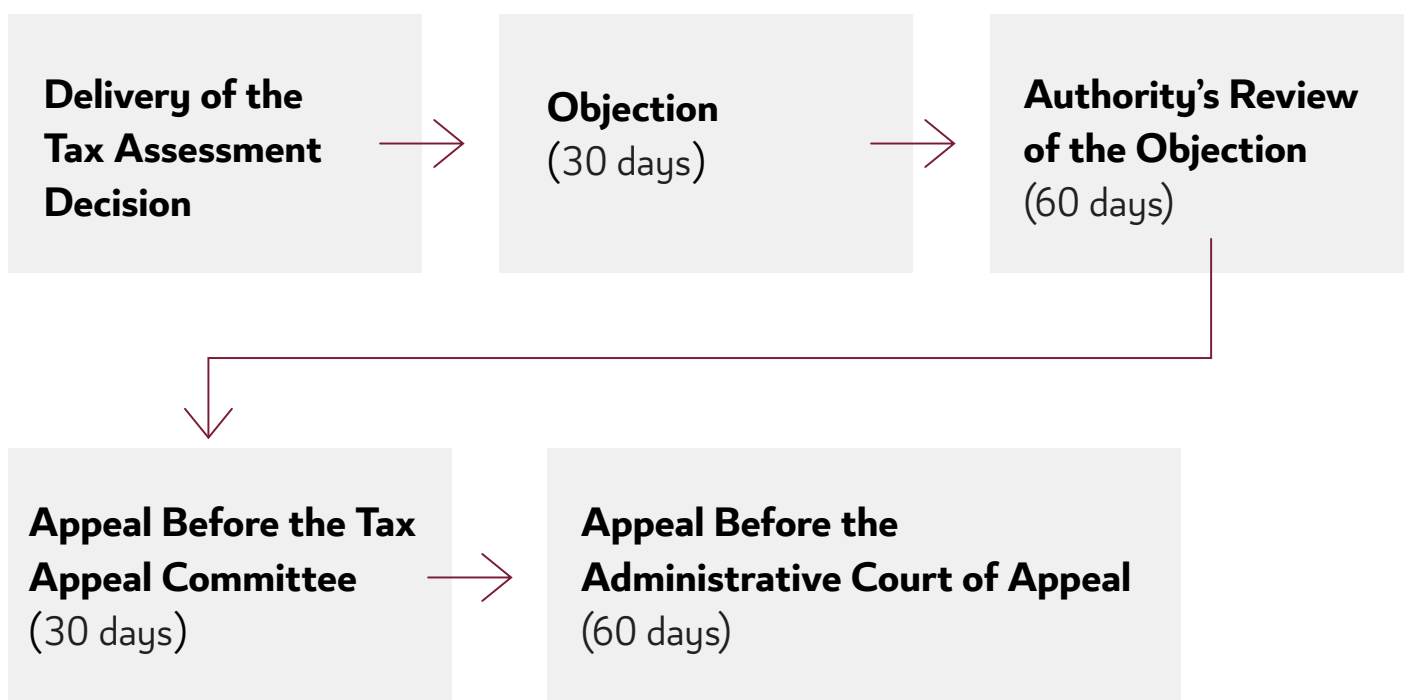
Q: After Ms. Maha, the legal representative of Company "J," appealed the tax assessment decision issued by the General Tax Authority before the Tax Appeal Committee, she was not convinced by the Committee's decision. What can she do next?

A: Ms. Maha can file an appeal to the Administrative Court of Appeal within 60 days from the date of notification of the Tax Appeal Committee's decision to challenge it.

◆ Objection to Other Decisions of the Authority

All procedures and time limits applicable to objections against the assessment decision shall apply to all other decisions issued by the Authority against the taxpayer.

◆ Objection and Appeal Process



Practical Example:

Q: If Mr. Mohammed received a tax assessment decision from the Authority and did not agree with it, what steps should he follow?

- A:**
1. He submits an objection to the Authority within 30 days from the date of notification.
 2. The Authority reviews and responds to his objection within 60 days.
 3. If he is not satisfied with the Authority's response or does not receive a response, he may file an appeal before the Tax Appeal Committee within 30 days.
 4. If he is not satisfied with the Committee's decision, he may appeal before the Administrative Court of Appeal within 60 days.

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