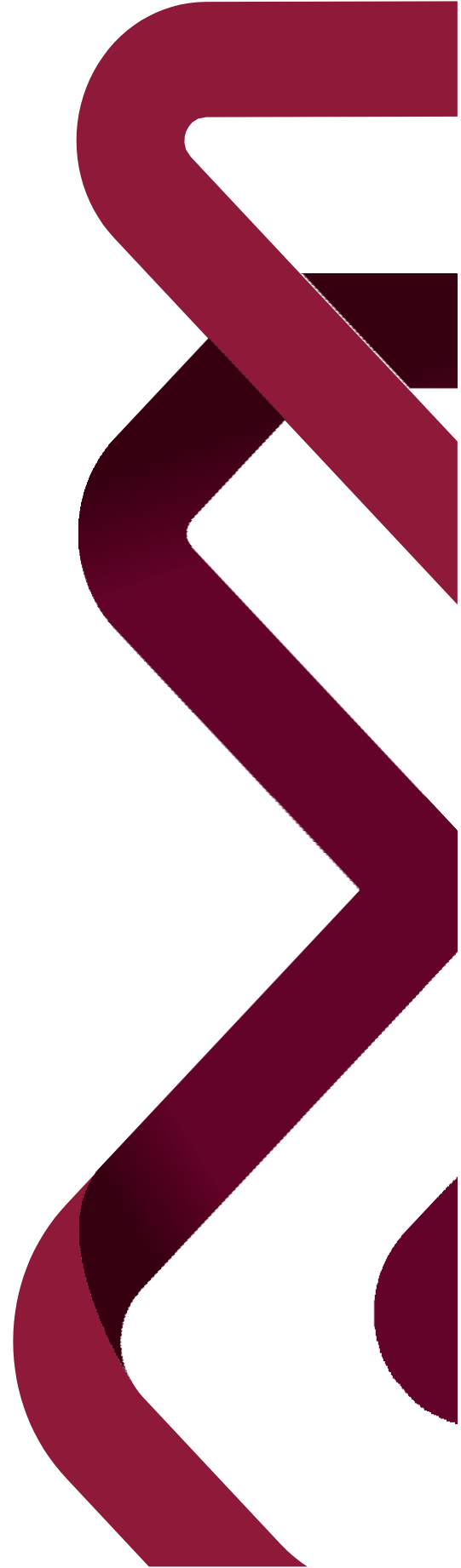




# Corporate Income Tax - Transfer Pricing Statement

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**Dhareeba Portal**



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# 1

## Purpose of this document





## 1. Purpose of this document

Transfer pricing involves the assignment of costs to transactions for goods and services between related parties.

Transfer pricing is typically used for purposes of financial reporting and reporting income to taxing authorities.

As per new Executive Regulations, if taxpayer has any Related Entity and Total Amount of Assets and Total Revenue exceeds the threshold, then the taxpayer needs to declare the Transfer Pricing Statement with annual tax return.

Also, including above conditions if taxpayer selects the checkbox of Related Entity Abroad, then taxpayer is obliged to submit the Master File and Local File notification.

Features of the Corporate Income Tax Return form.

- Values in all the input fields are to be entered by taxpayer
- Not editable fields are auto calculated from formula.
- Main node will be the total of all sub nodes and the amount field be calculated automatically from formula
- Fields having Details option are schedules for entering detailed information specific to the field. Once clicked on this button a new form will get open to enter the details specific to that schedule.
- Click on Back button will go back to the previous page
- Click on Save as Draft will save the application form. Taxpayer can continue application later.

Click on Continue button will go to the next page, if all the mandatorily information is filled up in the current page.

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2  
—

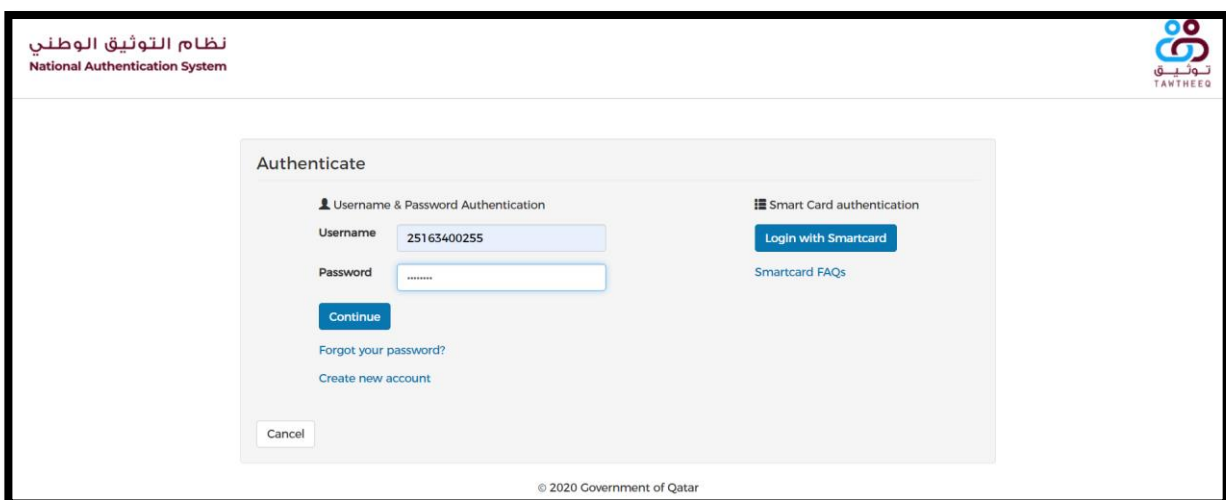
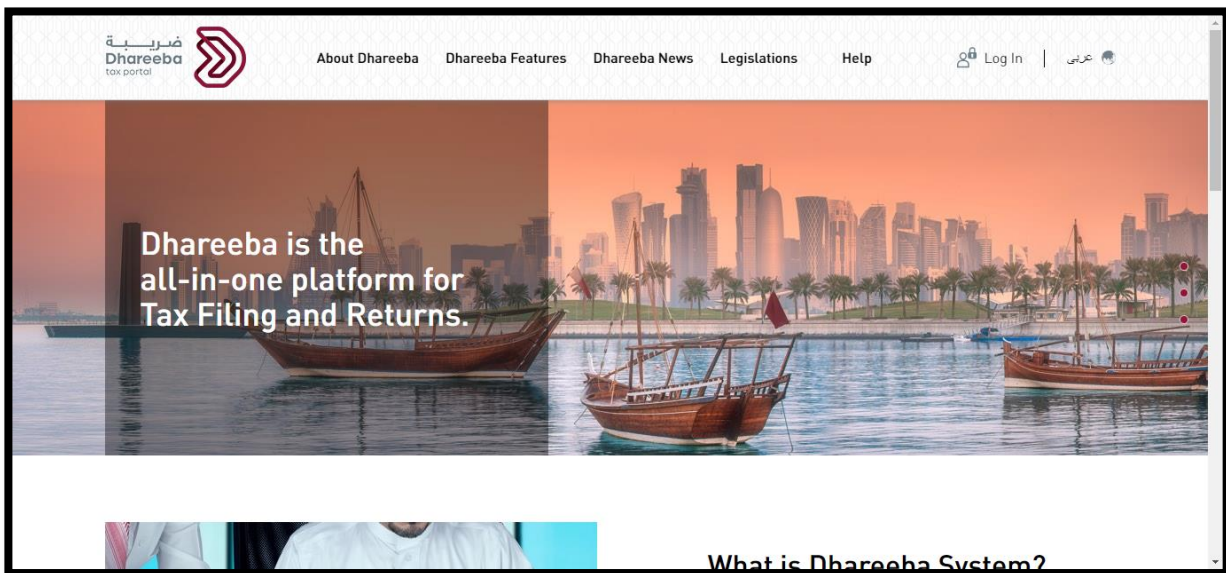
# Transfer Pricing Statement



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

### Step 1: Log in

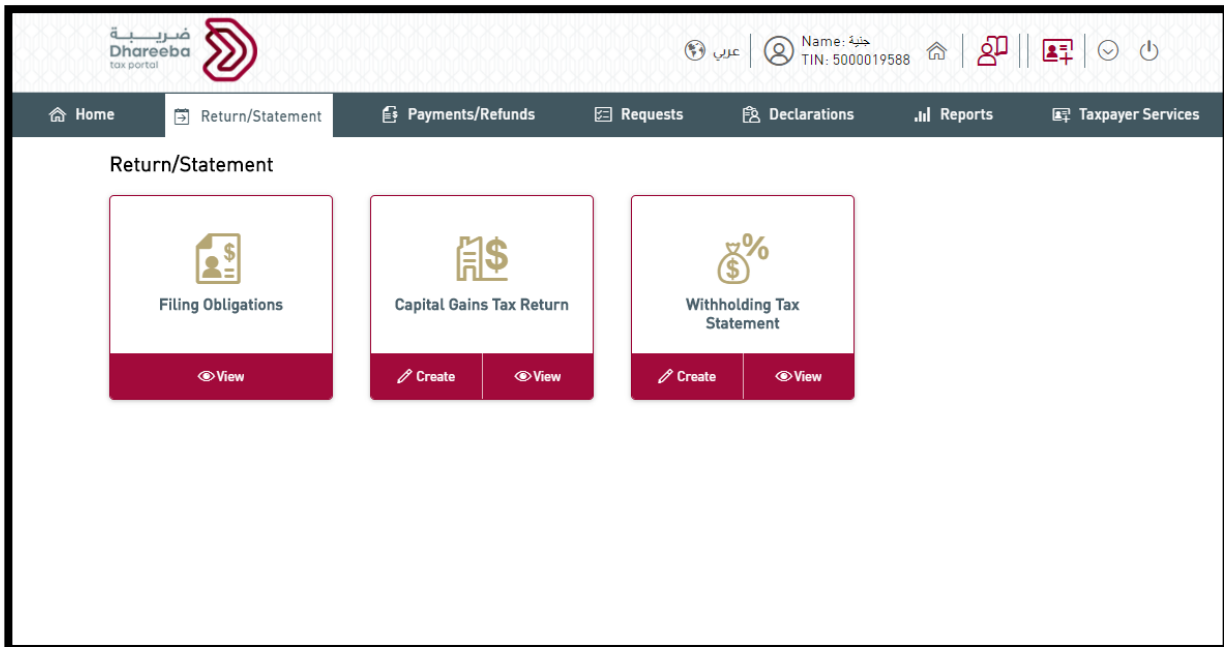
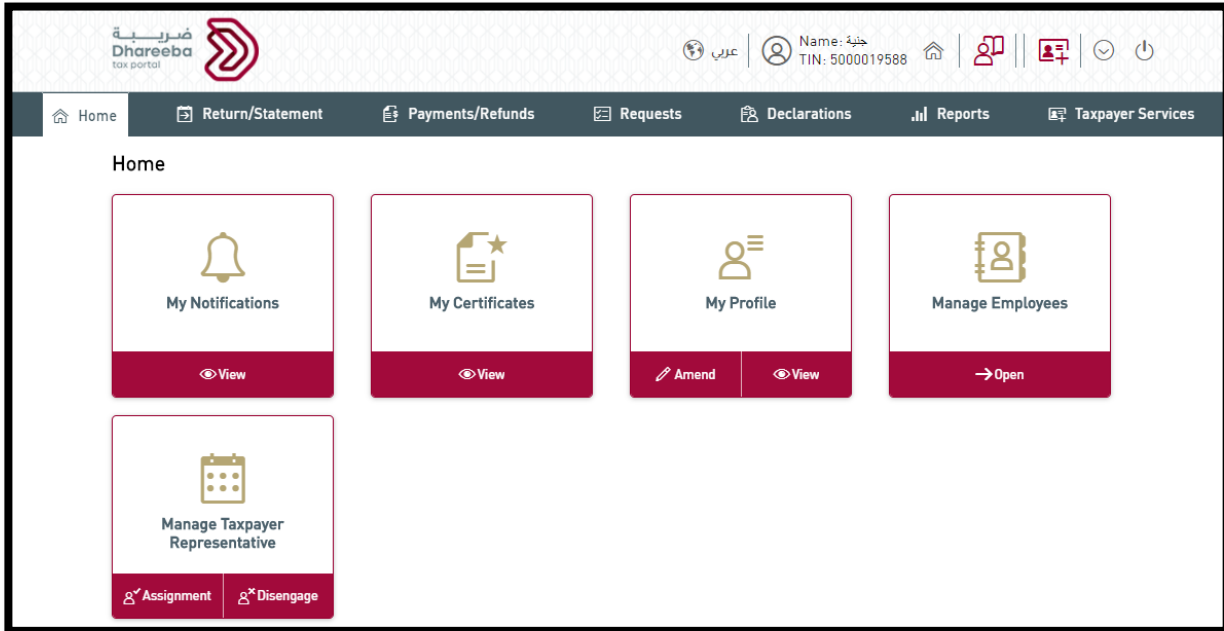
Taxpayer should login on the Dhareeba and is there after directed to the NAS portal where the Taxpayer should login through QID or Email address and its associated password, as shown in the screen below:






## Step 2: Dashboard

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



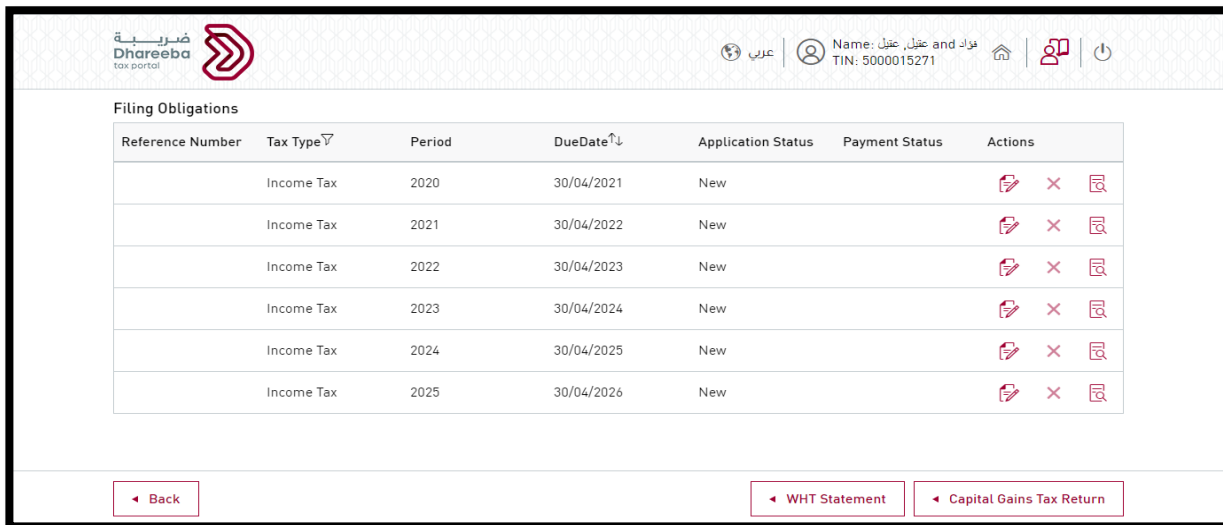




















Here taxpayer can see all the filing obligations applicable for all tax types. Taxpayer need to select the Income Tax Obligation for particular year and click on  button to open the Income Tax Return Form.

 button is to cancel the application which is in draft.

 button is to view the income tax return already filled.

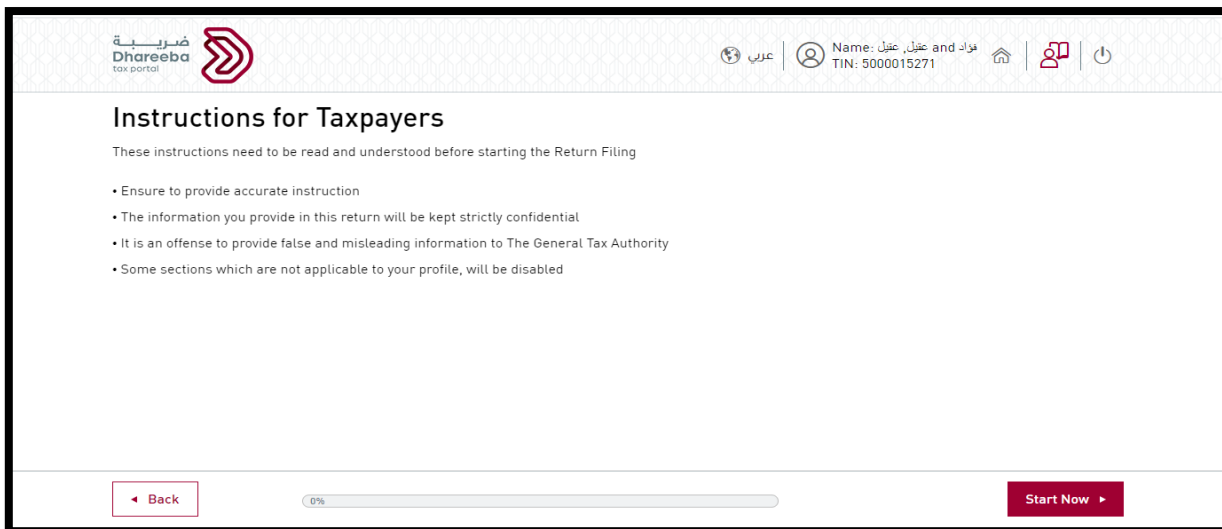
After clicking on Edit button, taxpayer will be navigated to Instructions page.



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

### Step 3: Instructions

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



**Instructions for Taxpayers**

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

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

Transfer Pricing Statement

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## Step 4: Basic Information

On the Basic Information page, the taxpayer will select tax determination method as 'Accrual Basis Method'. Following details will be displayed in Basic Information:

- Capital – this will be displayed based on the registration details of the taxpayer.
- Do you have Local Agents? – to be selected by taxpayer (applicable for taxpayers who is a Branch of a Foreign Companies)
- Regime, Business Activity, Tax Rate and Currency - fetched from the system based on registration details
- Do you have Related Entity, Related Entity Abroad, Total Value of Assets – to be entered by taxpayer
- Do you want to file NIL Return? – to be selected 'Yes' by Taxpayer in case Taxpayer wishes to file a NIL Return.

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

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

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

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



Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Tax Base Determination Method  
Accrual Basis

Capital  
100,000.00

Regime	Business Activity	Tax Rate	Currency	Details
Standard ...		10.00	QAR	

I confirm that the above information is correct. In case you do not agree with the information please amend your registration details accordingly in your profile

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

Total Value of Assets  
60,000,000.01

Do you want to file NIL Return?  
 Yes  No

Back Save as Draft Continue

## Step 5: Returns Information

In the Revenue section, taxpayer should enter all details of 'Operating Revenue', 'Non-Operating Revenue', 'Gains (Disposal of Assets/Shares)' and 'Offshore Revenue'.

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

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Sr.No.	Revenues - Description	Amount
1	2.1 Operating Revenue (Core Business Activities)	100,000.00
2	2.2 > Non-Operating Revenue (Non-Core Business Activities)	0.00
3	2.3 > Gains (Disposal of Assets/Shares)	0.00
4	2.4 > Off Shore Revenue	0.00
6	A. Total Revenue	100,000.00

Form: 700000000581 saved successfully

Back Save as Draft Continue



## Step 6: Expenses

In Expenses section, taxpayer will enter all details of 'Operating Expenses', 'Non-Operating Expenses', 'Losses (Disposal of Assets/Shares)' and 'Cost of Offshore Revenue'.

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

Sr.No.	Expenses - Description	Amount
3.1	Operating Expenses	0.00
3.2	Non-Operating Expenses	0.00
3.3	Losses (Disposal of Assets/Shares)	0.00
3.4	Cost related to Offshore Revenue	10,000.00
B. Total Expenses		10,000.00

## Step 7: Exempted Revenue

In Exempted Revenue section, taxpayer will enter all details of Dividends, Gross Income Exemption and any Other Income to exemption is applicable under article 35 & article 36 of IT law.

Main node will be the total of all sub nodes and the amount field be calculated automatically from formula.



Dhareeba tax portal | عربي | Name: حسن أسامة أحمد and TIN: 5000015198

Income Tax Return Number: 700000000581 | Return - Original | Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

4.2	Benefits & proceeds of public debt securities and Islamic securities	1,000.00
4.3	> Non-Qatari Investors	0.00
4.4	> Dividends and other income from shares exempt	0.00
4.5	> Gross Income Exemption	0.00
4.6	> Other Exemptions	0.00
Exempted Revenue		2,000.00

Back | Save as Draft | Continue

### Step 8: Non-Deductible Cost

In 'Non-Deductible Cost' section, taxpayer will enter all details of Excess Deducted Head Office Overheads, Interests, Taxes, Bad Debts, Provisions, Depreciation etc as shown below. In this section, details of 'Commissions of Foreign companies paid to local Agents' are applicable only for taxpayers who are Branch of Foreign companies.

Dhareeba tax portal | عربي | Name: حسن أسامة أحمد and TIN: 5000015198

Income Tax Return Number: 700000000581 | Return - Original | Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Sr.No.	Non-Deductible Costs - Description	Amount
6.1	> Non-Deductible Costs	3,500.00
Non-Deductible Cost		3,500.00

Form: 700000000581 saved successfully

Back | Save as Draft | Continue



## Step 9: Adjustments

In this section taxpayer enters all the values applicable for Adjustments. Values in all the input fields are to be entered by taxpayer.

Main node will be the total of all sub nodes and the amount field be calculated automatically from formula.

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Sr.No.	Adjustments - Description	Amount
7.1	Adjustment	0.00
7.2	Adjustment (Deductions)	0.00
7.3	Additional Adjustments	
	<b>Net Income/Loss</b>	<b>91,500.00</b>

Form: 700000000581 saved successfully

Back Save as Draft Continue

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

8.6	Net Taxable Income / Loss after Deduction of Qatari / GCC Nationals Resident in Qatar	88,755.00
8.7	Tax Due	8,876.00
8.8	Late Filing Penalty	0.00
8.9	Late Payment Penalty	0.00
8.10	Adjustment against Confirmed Refunds / Advance Payment	0.00
8.11	WHT Amount	0.00
	<b>Total Tax Payable</b>	<b>8,876.00</b>

Form: 700000000581 saved successfully

Back Save as Draft Continue



## Step 10: Additional Information

In 'Additional Information', taxpayer needs to enter details about 'who prepared this Financial Statement'.

Also 'Financial Statement Audited by Auditor registered in Qatar' needs to be uploaded in this section.

Provide the Statement of Transfer Pricing.

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

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

The screenshot displays the 'Additional Information' page on the Dhareeba tax portal. The page header includes the Dhareeba logo, the user's name 'حسن أسامة أحمد', and TIN '5000015198'. The page shows the 'Additional Information' step selected in a progress bar. The main content area includes the following fields and options:

- Income Tax Return Number: 700000000581
- Return - Original
- Tax Period: 2020 : 01/01/2020 - 31/12/2020
- Progress bar: 1 Basic Information, 2 Return's Information, 3 Additional Information (selected), 4 Summary, 5 Declaration
- Who prepared this Financial Statement?  Self  Accountant [Details](#)
- Upload Audited Financial by an Auditor registered in the State of Qatar [Details](#)
- Provide the Statement of Transfer Pricing [Details](#)
- Attach any other supporting document
- Additional Notes
- Buttons: Back, Save as Draft, Continue
- Progress bar: 80%

Transfer Pricing Statement

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# Statement of Transfer Pricing

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

Income Tax Return Number: 700000000581      Return - Original      Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

### General Information of the Related Entity

Main activities of the Related Entities to which the Reporting Entity belongs

1 Item

Have there been any change in the activities of the Related Entities during the year?

Yes     No

◀ Back      80      Save as Draft      Continue ▶

Income Tax Return Number: 700000000581      Return - Original      Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

### General Information of the Related Entity

Please specify the nature of any Intangible owned by the Related Entities and is being used by the Reporting Entity

Nature of Intangible	Residence of the Owners	Residence of Co-Owners	
Trade Names	Algeria	Albania	✖
			+

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

CUP

◀ Back      80      Save as Draft      Continue ▶



ضريبة Dhareeba tax portal

عربي | Name: حسن أسامة أحمد and TIN: 5000015198

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

### General Information of the Group

Description of the activity and summary report, by type and amount, of operations over (threshold to be determined) carried out

Nature of Transactions	Role of the Reporting Entity	Transaction Currency	Transaction Amount	Residence of Related Entity	Transfer Pricing Method
Goods	Buyer	QAR	100,000.00	Afghanistan	CUP

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

Yes  No

Back 80 Save as Draft Continue

## Step 11: Summary

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

ضريبة Dhareeba tax portal

عربي | Name: حسن أسامة أحمد and TIN: 5000015198

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

Summary - Description	Amount
I. Tax Due	8,876.00
J. Late Filing Penalty	0.00
K. Late Payment Penalty	0.00
L. Adjustment against Confirmed Refunds / Advance Payments	0.00
WHT Amount	0.00
M. Total Tax Amount (G + H + I - J)	8,876.00

Back 90 Save as Draft Continue

Transfer Pricing Statement

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## Step 12: Declaration

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

Income Tax Return Number: 700000000581 Return - Original Tax Period: 2020 : 01/01/2020 - 31/12/2020

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

### Declaration

First Name: Sparsh Last Name: Tyagi Designation: Person Authorised Date: 25/08/2020

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

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

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

Back Save as Draft Submit

## Step 13: Acknowledgement

After submission, an acknowledgement will be displayed as show below.

Return for Income Tax complete

Your Return reference number is **700000000581** submitted on: **25/08/2020**

Kindly use your reference number to track your return's status in the system and when contacting us.

This Notification confirms that we have received your return, however this is not an approval nor a rejection of your return.

Kindly note that the General Tax Authority reserves the right to request additional documents and details concerning your return.

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](mailto:support@gta.gov.qa) or to learn more, visit [www.gta.gov.qa](http://www.gta.gov.qa)

Close Pay

Transfer Pricing Statement

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## Annexure - Correspondence received by Taxpayer

Steps how Taxpayer can open and view notifications on the portal

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

Home

- My Notifications (View)
- My Certificates (View)
- My Profile (Amend, View)
- Manage Employees (Open)
- Manage Taxpayer Representative (Assignment, Disengage)

My Notifications

Date of the issue	Reference Number	Application Type	Subject	Tax Type	Classification
11/08/2020	700000000414	CIT Original Ack. Letter	Acknowledgement of receiving Income Tax Original Return	Income Tax / Excise Tax / VAT	Informative
11/08/2020	700000000414	Original Tax Return Invoice	Tax Return Invoice	Income Tax / Excise Tax / VAT	Informative

Back

Transfer Pricing Statement

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

The Taxpayer will receive the following notifications:

SMS, Email and PDF on submission of CIT Return:

SMS, Email and PDF of CIT Return Invoice:

End of Document