

ضريبة
Dhareeba
tax portal



الهيئة العامة للضرائب
GENERAL TAX AUTHORITY



Taxpayer Appeals User Manual

Dhareeba Tax Portal

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Purpose of this document



1. Purpose of this document

The Appeals Process aims at providing a chance to the taxpayer for being heard in case if he disagrees with the decision made by the GTA at various stages.

This document explains the process by which the Taxpayer can Appeal against any rejected Objection, or Assessment, or Penalties, or Administrative decisions.

- Committee Appeals can be filed by the Taxpayer against an Assessment Decision taken by GTA, in the following cases:
 - a) In case of an Audit case created and assessed by GTA
 - b) In case of an objection raised by the Taxpayer for an audit case, which is either approved or rejected by GTA.
- Taxpayer can file a Committee Appeal against Administrative decisions taken by GTA in the following cases: -
 - a) On his Objection Application being approved by GTA, but this approval is not being in favour of the taxpayer, in terms of amount or reasons approved by GTA.
 - b) On his Objection Application being rejected by GTA.
- Taxpayer can file a committee appeal against the below: -
 - a) Penalties levied by GTA
 - b) Taxpayer's Objection against penalties charged by GTA, which is rejected by GTA.

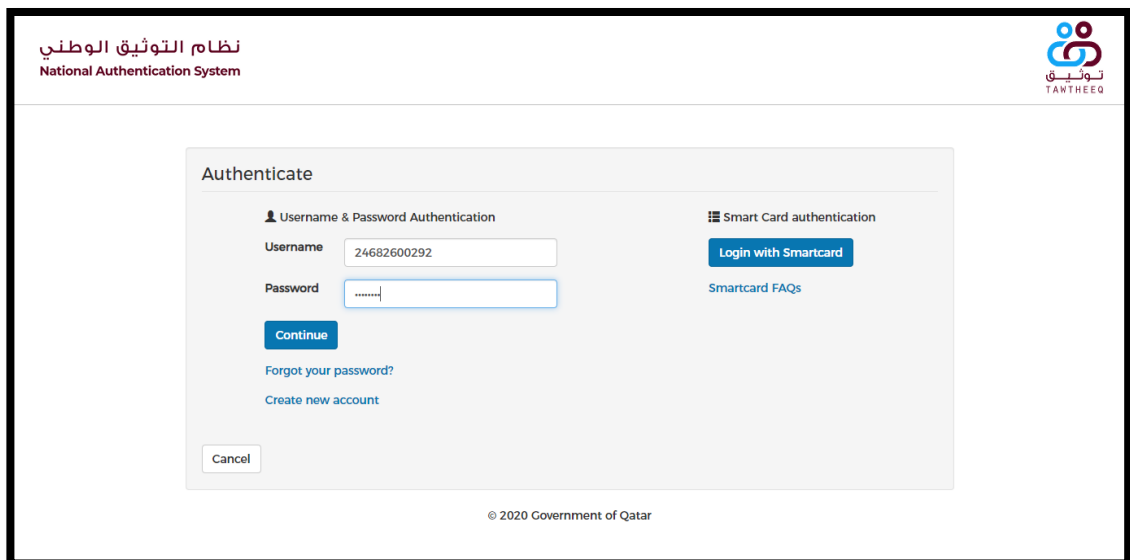
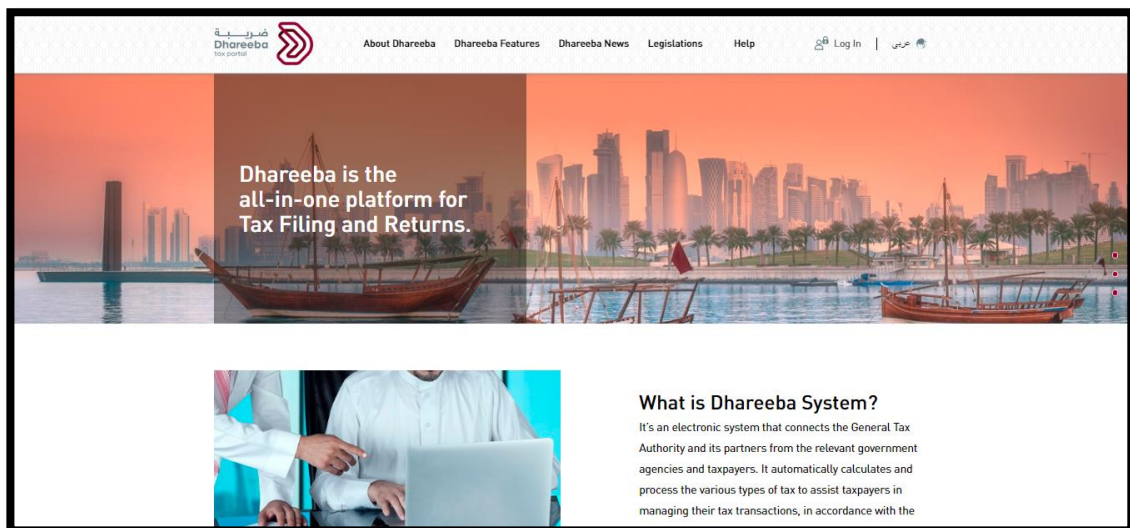
2

How to file an Appeal against GTA Audit/Assessment Decision, Administration Decision or Penalty Decision.



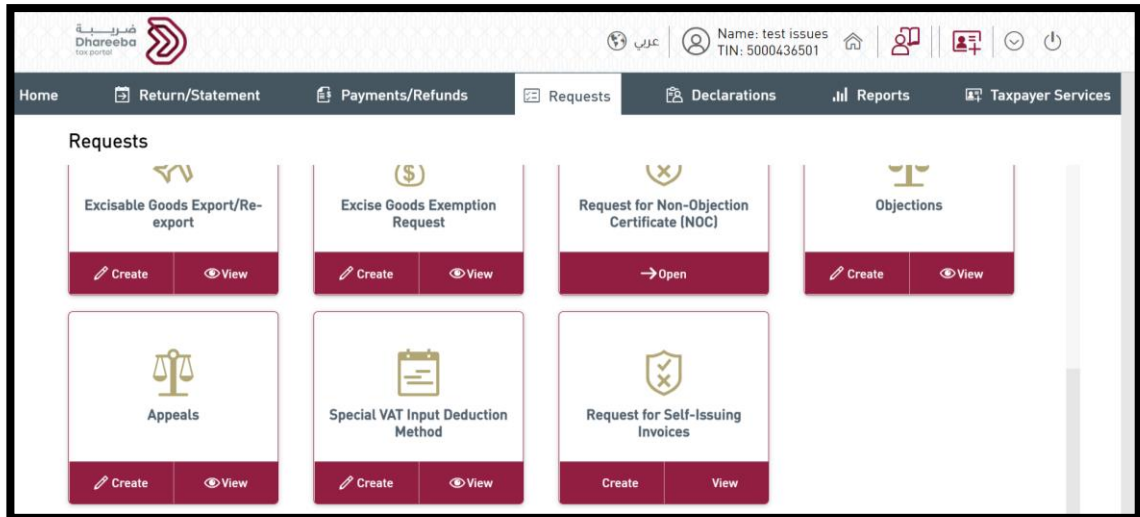
2. How to file an Appeal against a GTA “Assessment Decision”

Step 1: The Taxpayer logs through Dhareeba portal, where Taxpayer will automatically be directed to the National Authentication System. Taxpayer should login with Username and Password.

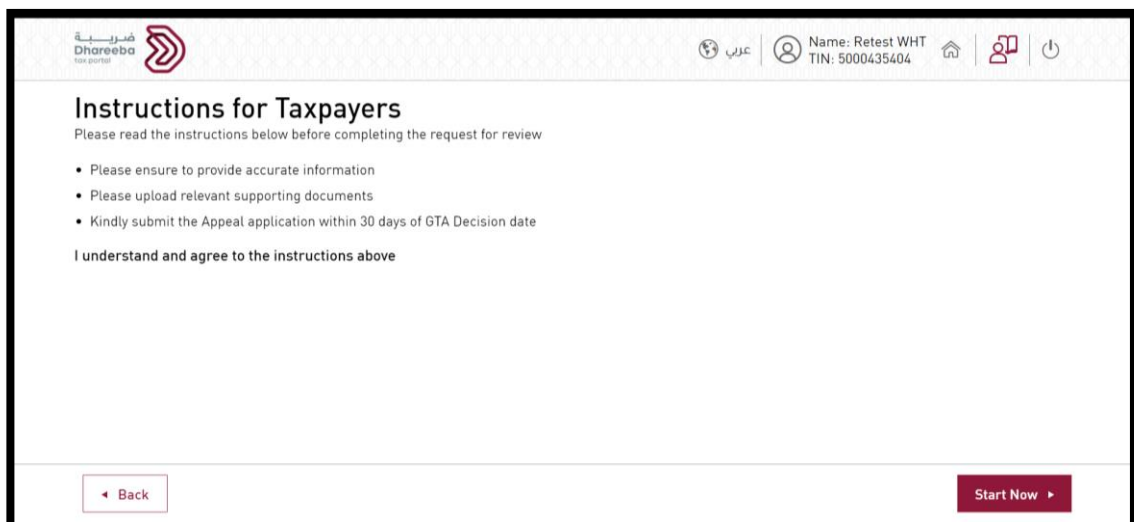




Step 2: Taxpayer accesses dashboard on Dhareeba portal. Select Requests tab. Select “Create” option in Appeals tile.



Step 3: On Clicking the Create Mode, the appeals application will open with the Instructions Screen of the Appeal Application. Taxpayer should read and thereafter click on Start Now.





Step 4: On Clicking on “Start Now”, the Taxpayer details like TIN, Name, Capacity and Address of Taxpayer will auto-populate. Click on Continue button to proceed ahead.

The screenshot shows the 'APPEALS' section of the Dhareeba Tax Portal. The user is at Step 1: Taxpayer Details. The form contains the following information:

TIN	Name	Capacity
5000435404	Retest WHT Retest WHT	Taxpayer

Address of Taxpayer: 12 123 32123 23444 2342342 AU

Progress bar: 42%

Buttons: Back, Save as draft, Continue

Step 5: Taxpayer is navigated to Appeal Selection screen, wherein the Appeal Reason, Appeal Sub reason will be entered.

The dropdown options available under Appeal Reason are Assessment Decision, Administrative Decision and Penalties.

The screenshot shows the 'APPEALS' section of the Dhareeba Tax Portal. The user is at Step 2: Appeal Selection. The form contains the following information:

Appeal Reason*	Appeal Subreason*	Date
Assessment Decision		09/09/2021

Other fields: Objection Status, Decision awareness date, Reference Number*

Progress bar: 28%

Buttons: Back, Save as draft, Continue



If Taxpayer selects the Appeal Reason as Assessment Decision, the dropdown options for Appeal Sub reason, as shown in the below screen, are available. Taxpayer can file appeal against any sub-reason.

In the example shown in this document, Appeal Reason is Assessment Decision and Appeal Sub reason as Audit Decisions.

Reference Number, which is the audit case reference number, is to be mandatorily entered. Taxpayer selects the Reference Number (for VAT or Excise, there may be one or more Reference numbers against which the assessment decision was done). Click on Continue.



NOTE: If the Taxpayer selects the Appeal Reason as Assessment Decisions and Appeal Sub reason as Objection Decisions:

- In case 30 days have passed from Objection Decision, an error message is displayed.
- the fields for Objection Reference, Objection Status, Objection decision Issuance Date and Decision awareness date become mandatory. Reference Number, which is the audit case reference number, is to be mandatorily entered.

The details of the fields are as under:

- Objection Reference → dropdown list with the reference number of the Objection
- Objection Status → Prepopulated based on Objection Case being Approved or Rejected.
- Objection Decision Issuance Date → Auto Populated Based on when decision was taken on Objection Case
- Decision Awareness Date → Need to enter date. (Not a future date)
- Reference Number will be the Objection Reference Number.



Step 6: Taxpayer is navigated to the Dispute Details section.

The Returns Information of the Taxpayer is displayed, along with the Tax amount assessed by GTA on Taxpayer's Audit Assessment. Any penalties related to Assessment, can also be charged by GTA.

Taxpayer clicks on Amend and Appeal Hyperlink to amend and object against those items in the return which have been amended and assessed by GTA.

Request Number: APPEALS

1 Taxpayer Details 2 Appeal Selection 3 Dispute Details 4 Analysis of Decision 5 Additional Details 6 Summary 7 Declaration

Audit Reference #	Return Reference #	Tax Return Type	Tax Period	Self Assessed Tax (QAR)	GTA Assessed Tax (QAR)	Actions
096000010292	100000019300	Withholding Tax	2019 Jan	2,500.00	4,000.00	Amend and Appeal

Audit Reference #	Penalty Type	Penalty Amount (QAR)	Appeal Amount (QAR)	Remarks
No data				

◀ Back 42% Save as draft Continue ▶



Step 7: The initial screen opens with Feedback as 'Agree', before the Taxpayer makes any changes.

The Taxpayer can then:

- View the field changed by GTA,
- View Tax officer remarks on each change,
- Can then decide to Agree or Disagree with the assessment decision against each item.

For items not agreed, Taxpayer needs to put his dispute amount and remarks.

Fields	Original Amount [QAR]	Assessed Amount [QAR]	Assessment Remarks	Feedback	Objected Amount [QAR]
Amount subject to Withholding tax	20,000.00	30,000.00	المبلغ الخاضع للإستقطاع من المنوع-1	Agree	0.00
Amount subject to Withholding tax	30,000.00	50,000.00	المبلغ الخاضع للإستقطاع من المنوع-1 for second	Agree	0.00

Please attach any supporting document for the above :

Cancel Save

Back 90% Save as draft Continue



Step 8: Taxpayer chooses ‘Disagree’ in Feedback and enters his self-assessed amount in the Objected Amount which is an editable field. This Objected Amount should be between the Original Amount and the Assessed Amount. Taxpayer also needs to enter Reasons on disagreeing to GTA’s assessment.

This Objected amount, which is appealed by the Taxpayer, can be either:

- the difference between the Assessed Amount and the Original Amount, or
- any amount between Assessed Amount and the Original Amount

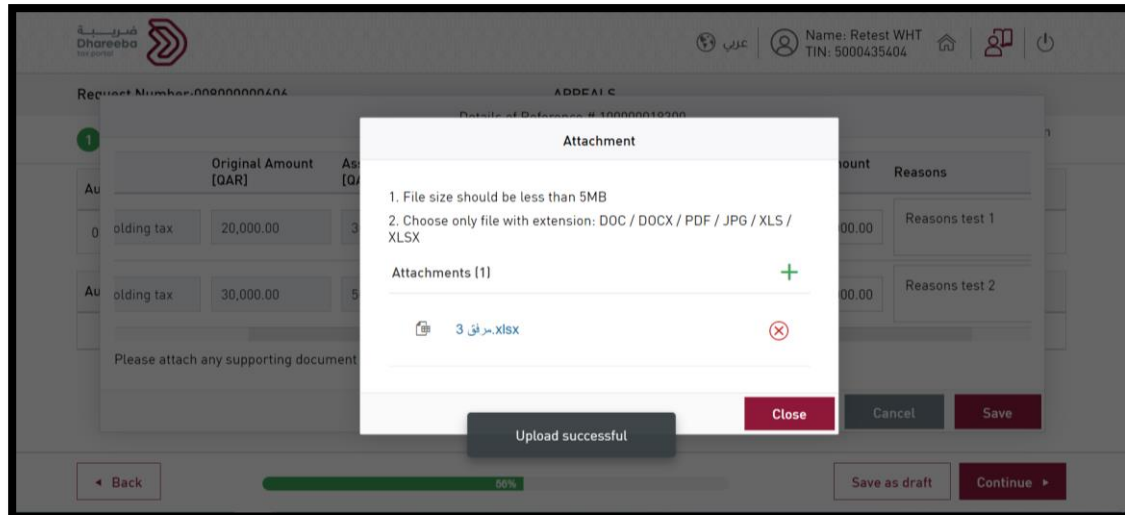
The screenshot displays the 'Details of Reference # 100000019300' window in the Dhareeba system. The window contains a table with the following columns: Original Amount [QAR], Assessed Amount [QAR], Assessment Remarks, Feedback, Objected Amount [QAR], and Reasons. Two rows of data are visible, both with 'Disagree' feedback and 'Objected Amount' values.

	Original Amount [QAR]	Assessed Amount [QAR]	Assessment Remarks	Feedback	Objected Amount [QAR]	Reasons
old tax	20,000.00	30,000.00	المبلغ الخاضع للإستقطاع من المنوع-1	Disagree	10,000.00	Reasons test 1
old tax	30,000.00	50,000.00	المبلغ الخاضع للإستقطاع من المنوع-1 for second	Disagree	20,000.00	Reasons test 2

Below the table, there is a field for attaching supporting documents: "Please attach any supporting document for the above :". At the bottom of the window, there are buttons for "Cancel", "Save", "Back", "Save as draft", and "Continue".

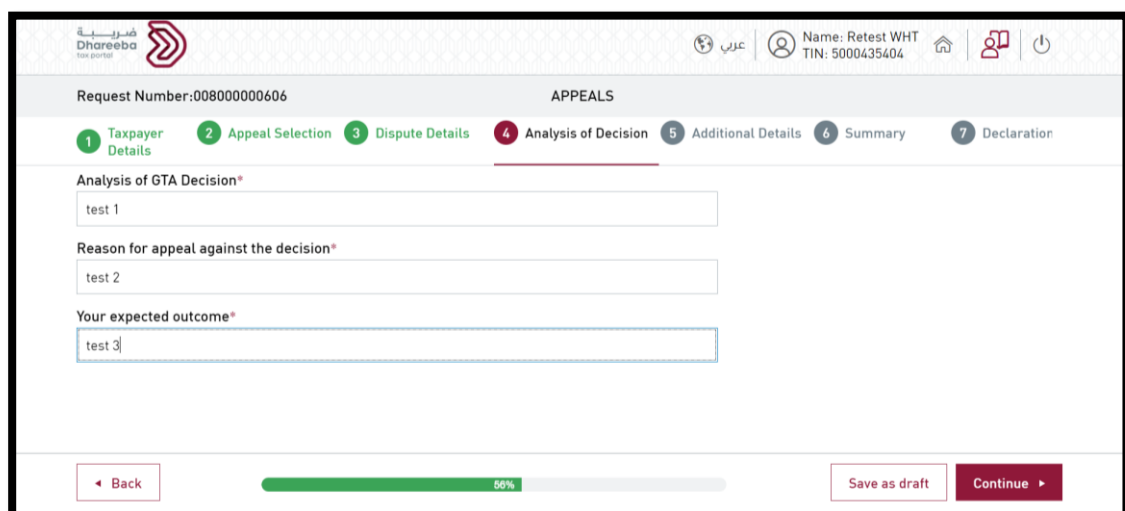


Supporting document as Attachment is to be mandatorily uploaded. Click on Close button. Click on Save button.



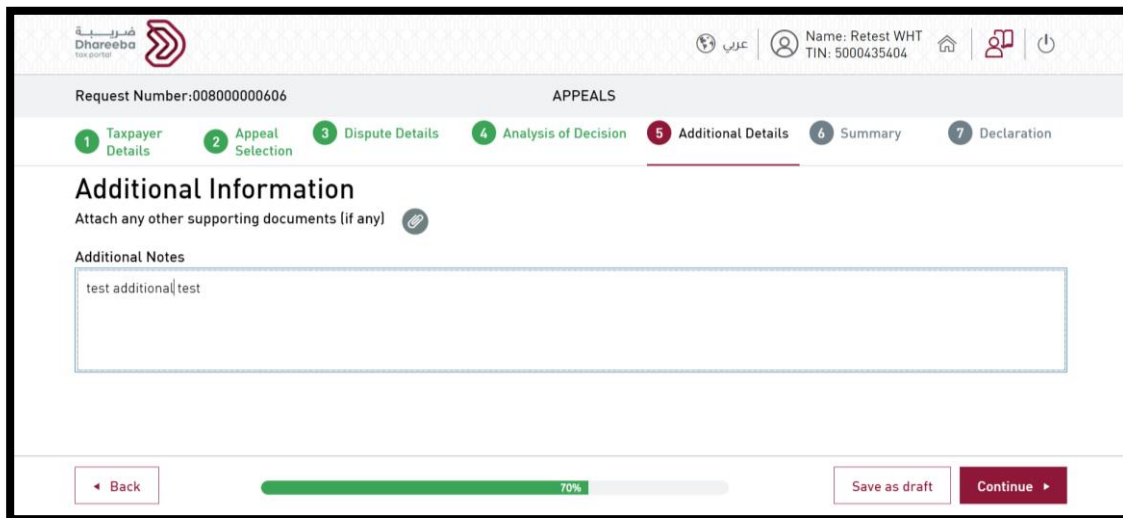
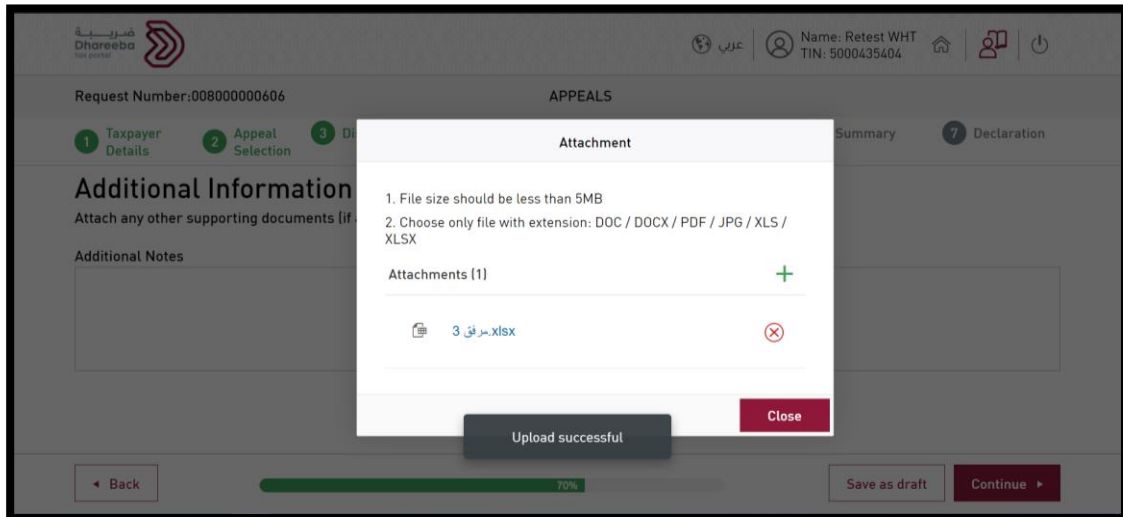
On clicking the Close button after uploading the mandatory attachment, Taxpayer clicks on the Save Button in the Details of Returns Reference window. Taxpayer is navigated to the Dispute Details screen, wherein he/she shall click on the Continue button to proceed ahead.

Step 9: The Taxpayer is navigated to Analysis of Decision section, wherein all the mandatory fields are initially blank. Taxpayer needs to provide the details for all the mandatory fields and click on Continue.





Step 10: Taxpayer is navigated to the Additional Information page, wherein he can enter the notes and attach any supporting documents. Click on Continue button.





Step 11: Taxpayer is navigated to Summary page wherein he can view the Appeal Selection, Dispute Details and Additional Information sections filled. Click on Continue button.

Request Number:008000000606 APPEALS

1 Taxpayer Details 2 Appeal Selection 3 Dispute Details 4 Analysis of Decision 5 Additional Details 6 Summary 7 Declaration

1. Appeal Selection [Edit](#)

Appeal Reason	Assessment Decision	Appeal Subreason	Audit Decisions	Reference Number	096000010292
Audit Reference #	Return Reference #	Tax Return Type	Tax Period	Self Assessed Tax (QAR)	GTA Assessed Tax (QAR)
096000010292	100000019300	Withholding Tax	2019 Jan	2,500.00	4,000.00

Audit Reference #	Penalty Type	Penalty Amount (QAR)	Appeal Amount (QAR)	Remarks
No data				

◀ Back Save as draft Continue ▶

84%

Step 12: Taxpayer will be navigated to the Declaration section, wherein all the fields will be pre-populated, and he must tick the checkbox to Submit the appeals application. Click on Submit button.

Request Number:008000000606 APPEALS

1 Taxpayer Details 2 Appeal Selection 3 Dispute Details 4 Analysis of Decision 5 Additional Details 6 Summary 7 Declaration

Declaration

First Name: Mohamed Last Name: Najmal Designation: Taxpayer Date: 09/09/2021

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

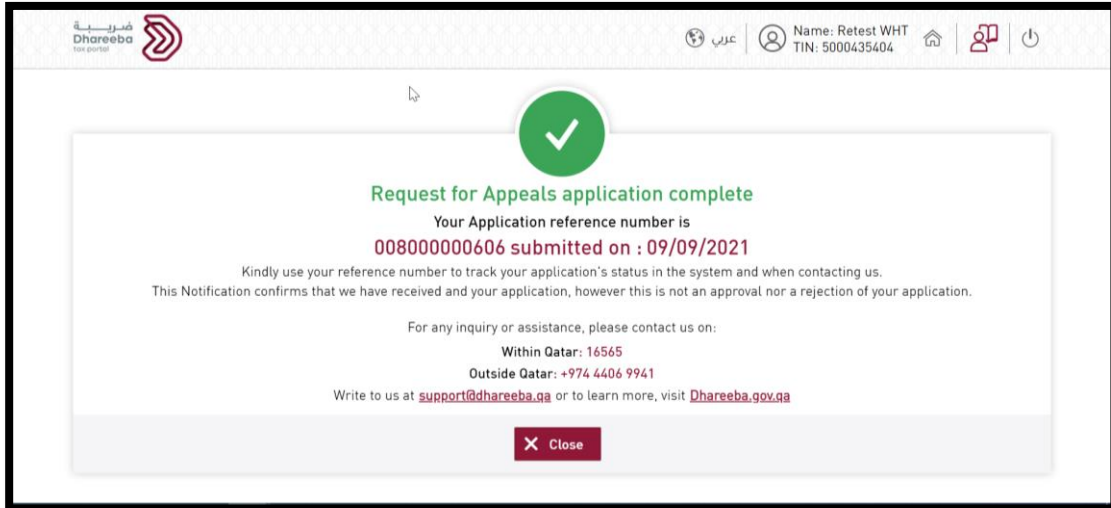
I declare that the information given in this form is complete and true.*

◀ Back Save as draft Submit

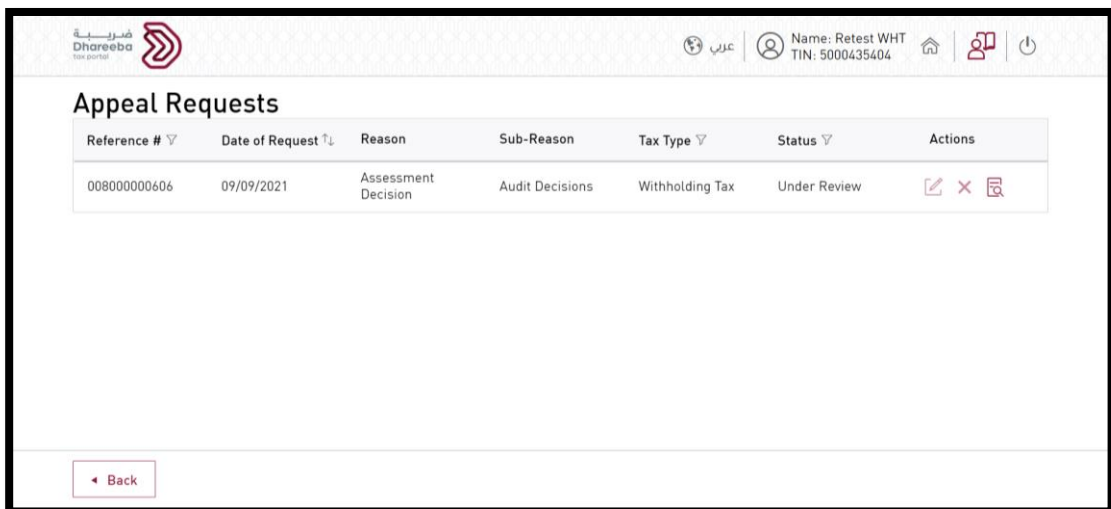
98%



Step 13: Taxpayer will receive acknowledgement for submission of Appeals application.



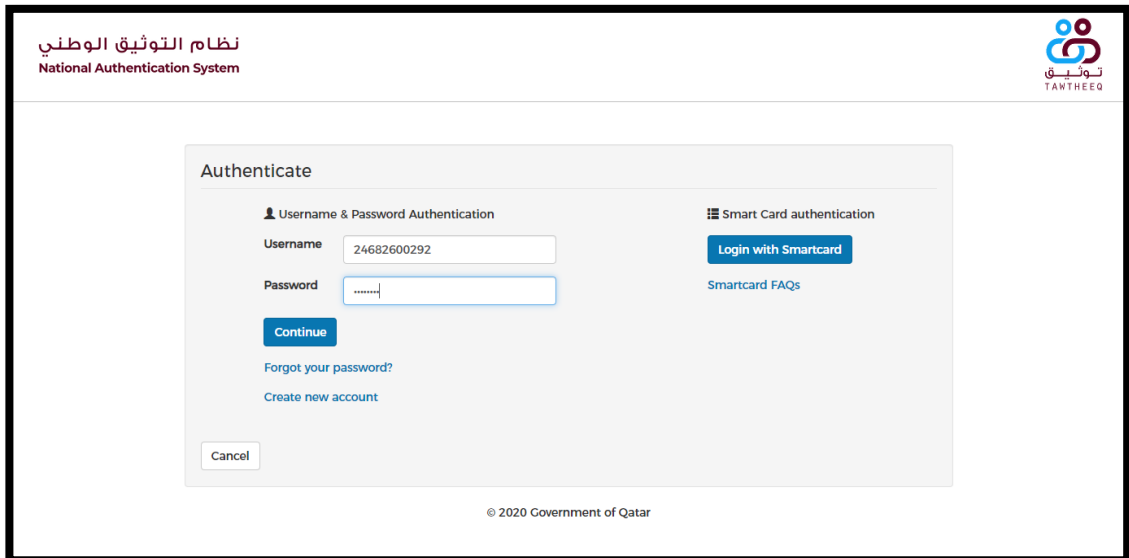
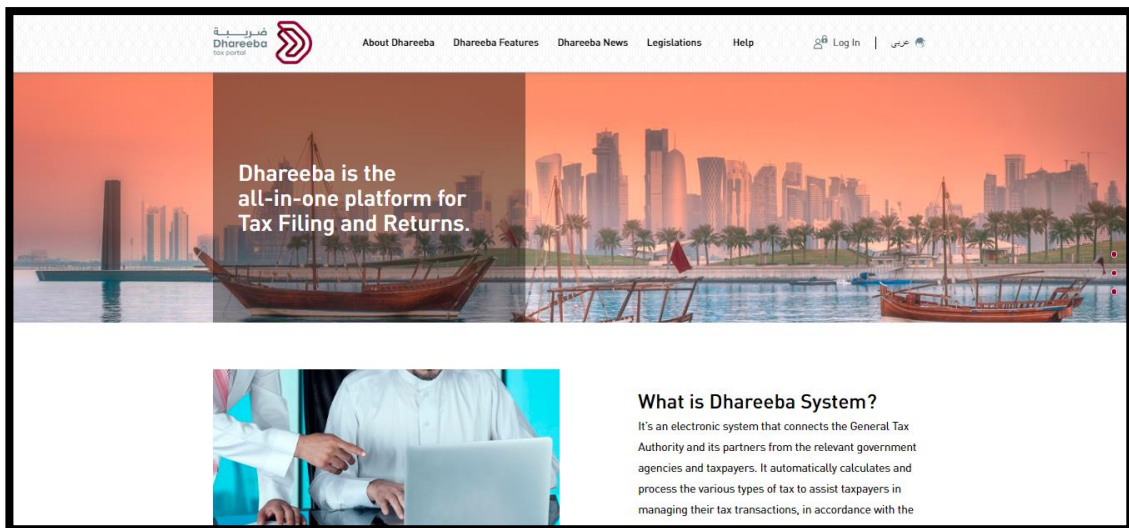
Step 14: To view existing Appeal Requests, Taxpayer must click on the View option in the Appeals tile. This will navigate him directly to the list of Appeals applications submitted, as shown in the below screen.





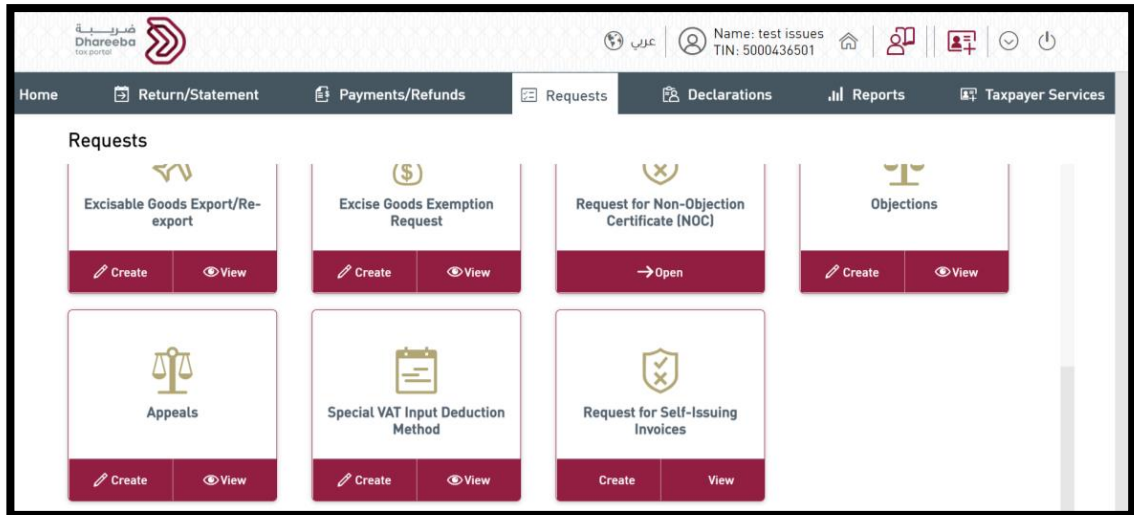
3.How to file an Appeal against a GTA “Administrative Decision”

Step 1: The Taxpayer logs through Dhareeba portal, where Taxpayer will automatically be directed to the National Authentication System. Taxpayer should login with Username and Password.

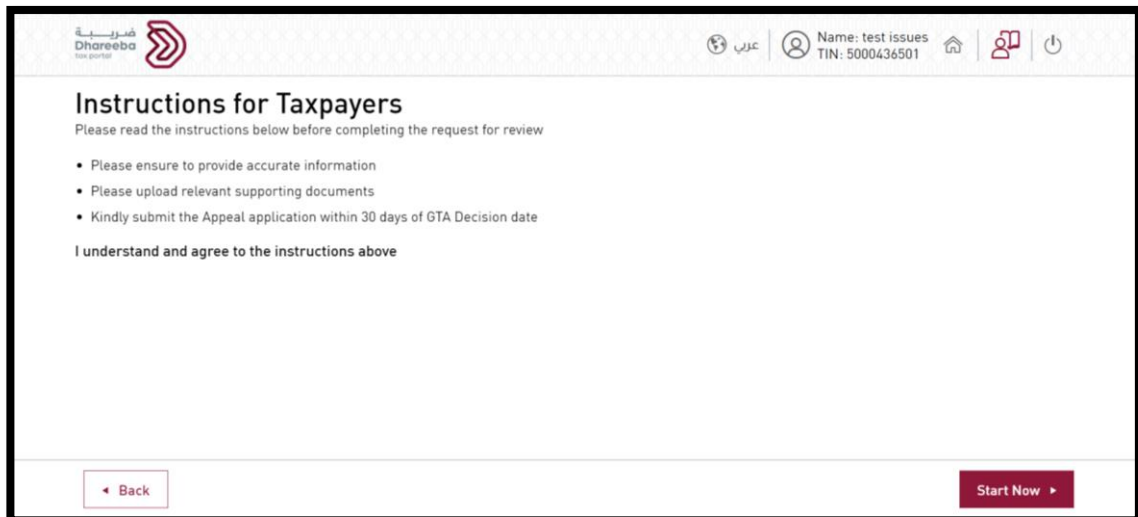




Step 2: Taxpayer accesses dashboard on Dhareeba portal. Select Requests tab. Select “Create” option in Appeals tile.



Step 3: On Clicking the Create Mode, the appeals application will open with the Instructions Screen of the Appeal Application. Taxpayer should read and thereafter click on Start Now.





Step 4: On Clicking on “Start Now”, the Taxpayer details like TIN, Name, Capacity and Address of Taxpayer will auto-populate. Click on Continue button to proceed ahead.

The screenshot displays the 'APPEALS' section of the Dhareeba system. At the top, the user is logged in as 'Name: test issues' with TIN: 5000436501. The progress bar indicates 14% completion. The 'Taxpayer Details' step (1) is active, showing the following information:

TIN	Name	Capacity
5000436501	test issues test issues	Taxpayer

Address of Taxpayer: 33 33 33 33333 33333 AU

Navigation buttons include 'Back', 'Save as draft', and 'Continue'.



Step 5: Taxpayer is navigated to Appeal Selection screen, wherein the Appeal Reason, Appeal Sub reason will be entered.

The dropdown options available under Appeal Reason are Assessment Decision, Administrative Decision and Penalties.

If Taxpayer selects the Appeal Reason as Administrative Decision, the dropdown options for Appeal Sub reason, as shown in the below screen, are available. Taxpayer can file Administrative Decision against any reason.

The screenshot displays the 'APPEALS' system interface. At the top, the user is logged in as 'test issues' with TIN: 5000436501. The interface shows a progress bar with seven steps: 1. Taxpayer Details, 2. Appeal Selection (current step), 3. Dispute Details, 4. Analysis of Decision, 5. Additional Details, 6. Summary, and 7. Declaration. The 'Request Number' field is empty. The 'Appeal Reason*' dropdown is set to 'Administrative Decision'. The 'Appeal Subreason*' dropdown is open, showing a list of options: Objection Decisions, Tax Warehouse Registration - New, Change in Accounting Period, Taxpayer New Registration, Taxpayer Registration Amendment, Damaged Excise Goods Refund, Taxpayer Employee Registration, and New Tax Representative Registration. The 'Date' field is set to 31/08/2021. The 'Objection Reference' field is empty. The 'Objection decision issuance date' field is set to DD/MM/YYYY. The 'Reference Number*' field is empty. At the bottom, there are buttons for 'Back', 'Save as draft', and 'Continue'.



Step 6: In this example, Appeal Reason is selected as Administrative Decision and Appeal Sub reason as Change in Accounting Period.

Taxpayer enters the mandatory details. Click on Continue button.

NOTE: If the Taxpayer selects the Appeal Reason as Administration Decisions and Appeal Sub reason as Objection Decisions:

- In case 30 days have passed from Objection Decision, an error message is displayed.
- the fields for Objection Reference, Objection Status, Objection decision Issuance Date and Decision awareness date become mandatory. Reference Number, which is the audit case reference number, is to be mandatorily entered.

The details of the fields are as under:

- Objection Reference → dropdown list with the reference number of the Objection
- Objection Status → Prepopulated based on Objection Case being Approved or Rejected.
- Objection Decision Issuance Date → Auto Populated Based on when decision was taken on Objection Case
- Decision Awareness Date → Need to enter date. (Not a future date)
- Reference Number will be the Objection Reference Number.



Step 7: Taxpayer is navigated to the Dispute Details section. The Change in Accounting Period application which was filed by Taxpayer which was rejected by GTA (via an Administrative Decision), are displayed. This is the application for which the Taxpayer is appealing.

Hyperlink View Application will showcase all details that were entered in the Application Form.

Application Reference #	Application Type	GTA Rejection Date	View	Objection Required	Remarks
08000000748	Change in Accounting Period	31/08/2021	View Application	<input type="checkbox"/>	

Step 8: On clicking on hyperlink View Application, taxpayer can see the application and view all details that were entered in the form. Taxpayer should click on Back to re-direct to Appeals screen.

Change in Accounting Period

Current Accounting Period: January to December

New Accounting Period: March to February

Reason for Change: Member of group of Companies

Remarks: test



Dhreeba tax portal
 عربي
 Name: test issues TIN: 5000436501

Request Number: 080000000748 CHANGE IN ACCOUNTING PERIOD

1 Change in Accounting Period
2 Additional Information
3 Summary
4 Declaration

Declaration

First Name
Last Name
Designation
Date

Email Address
Phone Number

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

◀ Back
Save as draft
Submit

99%

Step 9: Taxpayer should select the Objection Required checkbox, enters his Remarks, and clicks on Continue button.

Dhreeba tax portal
 عربي
 Name: test issues TIN: 5000436501

Request Number: APPEALS

1 Taxpayer Details
2 Appeal Selection
3 Dispute Details
4 Analysis of Decision
5 Additional Details
6 Summary
7 Declaration

Application Reference #	Application Type	GTA Rejection Date	View	Objection Required	Remarks
080000000748	Change in Accounting Period	31/08/2021	View Application	<input checked="" type="checkbox"/>	test

◀ Back
Save as draft
Continue ▶

42%



Step 10: The Taxpayer is navigated to Analysis of Decision section, wherein all the mandatory fields are initially blank. Taxpayer needs to provide the details for all the mandatory fields and click on Continue.

Request Number:008000000586 APPEALS

1 Taxpayer Details 2 Appeal Selection 3 Dispute Details 4 Analysis of Decision 5 Additional Details 6 Summary 7 Declaration

Analysis of GTA Decision*

test Decision

Reason for appeal against the decision*

test Reason

Your expected outcome*

test outcome

Back 50% Save as draft Continue

Step 11: Taxpayer is navigated to the Additional Information page, wherein he can enter the notes and attach any supporting documents. Click on Continue button.

Request Number:008000000586 APPEALS

1 Taxpayer Details 2 Appeal Selection 3 Dispute Details 4 Analysis of Decision 5 Additional Details 6 Summary 7 Declaration

Additional Information

Attach any other supporting documents (if any)

Additional Notes

test data

Back 70% Save as draft Continue



Step 12: Taxpayer is navigated to Summary page wherein he can view the Appeal Selection, Dispute Details and Additional Information sections filled. Click on Continue button.

The screenshot displays the 'APPEALS' summary page. At the top, the request number is 008000000586. The progress bar indicates 84% completion. The 'Summary' step is highlighted in the navigation menu. Below the progress bar, there are two main sections: '1. Appeal Selection' and '3. Additional Information'. The 'Appeal Selection' section contains a table with the following data:

Request Number	Reason	Effective Date	Status	Notes
080000000748	Change in Accounting Period	31/08/2021	<input checked="" type="checkbox"/>	test

The 'Additional Information' section shows 'Additional Notes' as 'test data'. At the bottom, there is a 'Back' button, a progress bar at 84%, a 'Save as draft' button, and a 'Continue' button.

Step 13: Taxpayer will be navigated to the Declaration section, wherein all the fields will be pre-populated, and he must tick the checkbox to Submit the appeals application. Click on Submit button.

The screenshot displays the 'APPEALS' declaration page. The progress bar indicates 98% completion. The 'Declaration' step is highlighted in the navigation menu. The form contains the following fields:

- First Name:** Mohamed
- Last Name:** Basith
- Designation:** Taxpayer
- Date:** 31/08/2021
- Email Address:** ashrafias@gmail.com
- Phone Number:** +974 33913114

At the bottom, there is a checkbox with the text 'I declare that the information given in this form is complete and true.' which is checked. Below the checkbox, there is a 'Back' button, a progress bar at 98%, a 'Save as draft' button, and a 'Submit' button.



Step 14: Taxpayer will receive acknowledgement for submission of Appeals application.

The screenshot shows the Dhareeba Tax Portal interface. At the top, there is a header with the Dhareeba logo, the text 'Dhareeba tax portal', and user information: 'Name: test issues', 'TIN: 5000436501', and a language selector for 'عربي'. The main content area features a large green checkmark icon and the text: 'Request for Appeals application complete'. Below this, it states: 'Your Application reference number is 008000000586 submitted on : 31/08/2021'. A note follows: 'Kindly use your reference number to track your application's status in the system and when contacting us. This Notification confirms that we have received and your application, however this is not an approval nor a rejection of your application.' Contact information is provided: 'For any inquiry or assistance, please contact us on: Within Qatar: 16565, Outside Qatar: +974 4406 9941'. At the bottom, it says 'Write to us at support@dhareeba.gov.qa visit Dhareeba.gov.qa'. A dark grey notification box in the center reads: 'Form: 008000000586 submitted successfully'.

Step 15: To view existing Appeal Requests, Taxpayer must click on the View option in the Appeals tile. This will navigate him directly to the list of Appeals applications submitted.

The screenshot shows the 'Appeal Requests' section of the Dhareeba Tax Portal. The header includes the Dhareeba logo, 'Dhareeba tax portal', and user information: 'Name: test issues', 'TIN: 5000436501', and a language selector for 'عربي'. The main content area displays a table with the following data:

Reference #	Date of Request	Reason	Sub-Reason	Tax Type	Status	Actions
008000000583	31/08/2021	Assessment Decision	Audit Decisions	Income Tax	Under Review	
008000000585	31/08/2021	Penalties	Late Registration Penalty	Income Tax	Approved	
008000000586	31/08/2021	Administrative Decision	Change in Accounting Period		Approved	

At the bottom left of the table area, there is a 'Back' button.

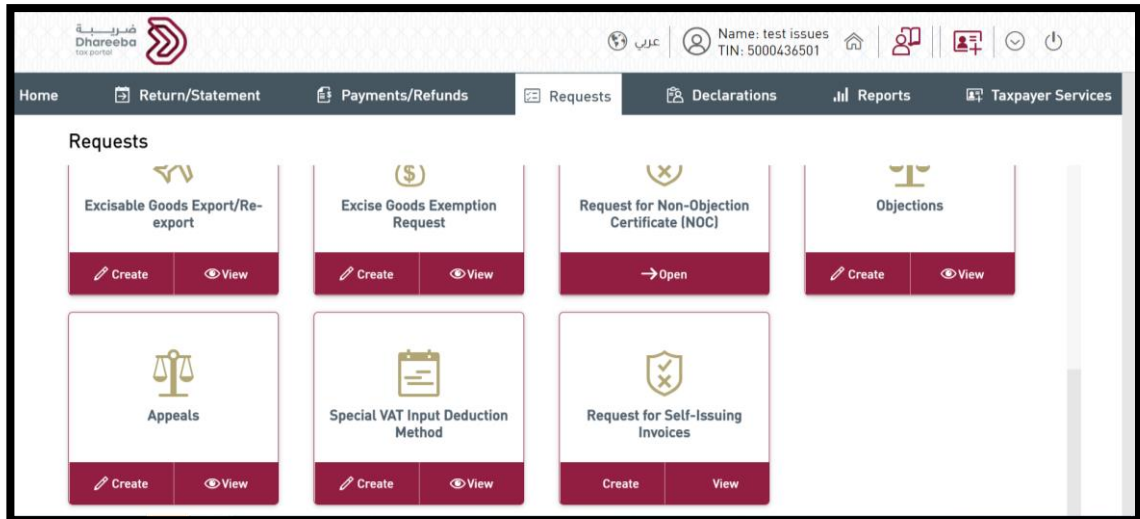


4. How to file an Appeal against a GTA “Penalties”

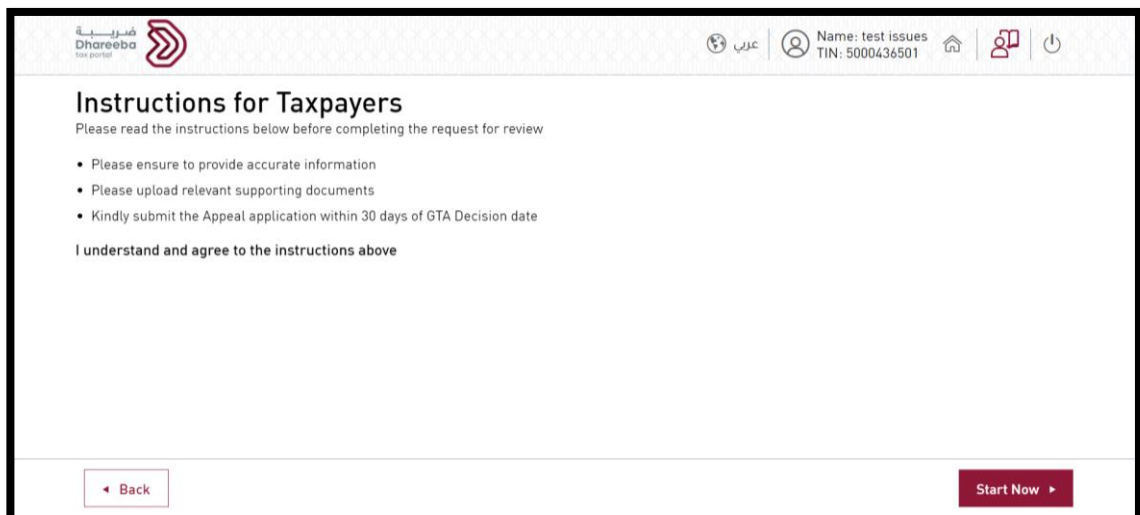
Step 1: The Taxpayer logs through Dhareeba portal, where Taxpayer will automatically be directed to the National Authentication System. Taxpayer should login with User-Name and Password.



Step 2: Taxpayer accesses dashboard on Dhareeba portal. Select Requests tab. Select “Create” option in Appeals tile.



Step 3: On Clicking the Create Mode, the appeals application will open with the Instructions Screen of the Appeal Application. Taxpayer should read and thereafter click on Start Now.





Step 4: On Clicking on “Start Now”, the Taxpayer details like TIN, Name, Capacity and Address of Taxpayer will auto-populate. Click on Continue button to proceed ahead.

The screenshot displays the 'APPEALS' section of the Dhareeba Taxpayers portal. At the top, the user is logged in as 'test issues' with TIN: 5000436501. The process flow consists of seven steps: 1. Taxpayer Details (active), 2. Appeal Selection, 3. Dispute Details, 4. Analysis of Decision, 5. Additional Details, 6. Summary, and 7. Declaration. The 'Taxpayer Details' step is populated with the following information:

TIN	Name	Capacity
5000436501	test issues test issues	Taxpayer

Below this, the 'Address of Taxpayer' is listed as '33 33 33 33333 33333 AU'. At the bottom of the form, there is a 'Back' button, a progress bar showing 14% completion, a 'Save as draft' button, and a 'Continue' button.



Step 5: Taxpayer is navigated to Appeal Selection screen, wherein the Appeal Reason, Appeal Sub reason will be entered.

The dropdown options available under Appeal Reason are Assessment Decision, Administrative Decision and Penalties.

If Taxpayer selects the Appeal Reason as Penalties, the dropdown options for Appeal Sub reason, as shown in the below screen, are available. Taxpayer can file appeal against any sub-reason.

The screenshot shows the 'APPEALS' screen in the Dhareeba tax portal. The user is on the 'Appeal Selection' step (step 2 of 7). The 'Appeal Reason' dropdown menu is open, displaying three options: 'Assessment Decision', 'Administrative Decision', and 'Penalties'. The 'Date' field is set to 31/08/2021. The 'Reference Number' field is empty. The progress bar at the bottom indicates 28% completion. Buttons for 'Back', 'Save as draft', and 'Continue' are visible.

The screenshot shows the 'APPEALS' screen in the Dhareeba tax portal. The user is on the 'Appeal Selection' step (step 2 of 7). The 'Appeal Reason' dropdown is set to 'Penalties'. The 'Appeal Subreason' dropdown menu is open, displaying five options: 'Objection Decisions', 'Late Registration Penalty', 'Late Filing Penalty', 'Late Payment Penalty', and 'Non-Withheld Penalty'. The 'Date' field is set to 31/08/2021. The 'Reference Number' field contains the value '100000019382'. The progress bar at the bottom indicates 28% completion. Buttons for 'Back', 'Save as draft', and 'Continue' are visible.



Step 6: Here, we are selecting the Appeal reason as Penalties and Appeal Sub reason as Late Registration Penalty, the fields for Objection Reference, Objection Status, Objection decision Issuance Date and Decision awareness date are not mandatory.

Reference Number, which is the audit case reference number, is to be mandatorily entered. Click on Continue.

NOTE: If the Taxpayer selects the Appeal Reason as Administration Decisions and Appeal Sub reason as Objection Decisions:

- In case 30 days have passed from Objection Decision, an error message is displayed.
- the fields for Objection Reference, Objection Status, Objection decision Issuance Date and Decision awareness date become mandatory. Reference Number, which is the audit case reference number, is to be mandatorily entered.

The details of the fields are as under:

- Objection Reference → dropdown list with the reference number of the Objection
- Objection Status → Prepopulated based on Objection Case being Approved or Rejected.
- Objection Decision Issuance Date → Auto Populated Based on when decision was taken on Objection Case
- Decision Awareness Date → Need to enter date. (Not a future date)
- Reference Number will be the Objection Reference Number.



Step 7: Taxpayer is navigated to the Dispute Details section. Initially, Objected Amount is non- editable, and checkbox for Objection Required is not ticked.

In this example, the Penalties charged by GTA for Late Registration Penalty- Excise Tax, Income Tax, VAT, are displayed.

ذريبة
Dhareeba
tax partner

عربي |
 Name: test issues
TIN: 5000436501

Request Number: APPEALS

1 Taxpayer Details
2 Appeal Selection
3 Dispute Details
4 Analysis of Decision
5 Additional Details
6 Summary
7 Declaration

Return Reference #	Penalty Type	Penalty Amount (QAR)	Objected Amount (QAR)	Objection Required	Remarks
100000019382	LATE REGISTRATION PENALTY - EXCISE TAX	10,000.00	0.00	<input type="checkbox"/>	
100000019382	LATE REGISTRATION PENALTY - INCOME TAX	20,000.00	0.00	<input type="checkbox"/>	
100000019382	LATE REGISTRATION PENALTY - VAT	10,000.00	0.00	<input type="checkbox"/>	

◀ Back

42%

Save as draft
Continue ▶



Step 8: Taxpayer needs to tick Objection Required to be able to appeal. He ticks on the 'Objection Required' checkbox, after which, the Objected Amount field becomes editable.

Taxpayer enters the amount in the Objected Amount and enters Remarks. The Taxpayer can object to the amount as assessed by GTA. Save the form by clicking on Save as draft button.

Return Reference #	Penalty Type	Penalty Amount (QAR)	Objected Amount [QAR]	Objection Required	Remarks
100000019382	LATE REGISTRATION PENALTY - EXCISE TAX	10,000.00	10,000.00	<input checked="" type="checkbox"/>	test1
100000019382	LATE REGISTRATION PENALTY - INCOME TAX	20,000.00	20,000.00	<input checked="" type="checkbox"/>	test2
100000019382	LATE REGISTRATION PENALTY - VAT	10,000.00	10,000.00	<input checked="" type="checkbox"/>	test3

Progress bar: 42%

Step 9: The Taxpayer is navigated to Analysis of Decision section, wherein all the mandatory fields are initially blank. Taxpayer needs to provide the details for all the mandatory fields and click on Continue.

Analysis of GTA Decision*

test Decision

Reason for appeal against the decision*

test Reason

Your expected outcome*

test outcome

Progress bar: 56%



Step 10: Taxpayer is navigated to the Additional Information page, wherein he can enter the notes and attach any supporting documents. Click on Continue button.

The screenshot shows the 'Additional Information' page in the Dhareeba system. The page header includes the Dhareeba logo, the text 'Dhareeba tax portal', and user information: 'Name: test issues TIN: 5000436501'. The page title is 'APPEALS' and the 'Request Number:' is displayed. A progress bar at the top indicates 70% completion. The main content area is titled 'Additional Information' and contains the instruction 'Attach any other supporting documents (if any)' with a paperclip icon. Below this is a text box labeled 'Additional Notes' containing the text 'test test'. At the bottom, there are buttons for 'Back', 'Save as draft', and 'Continue'.

Step 11: Taxpayer is navigated to Summary page wherein he can view the Appeal Selection, Dispute Details and Additional Information sections filled. Click on Continue button.

The screenshot shows the 'Summary' page in the Dhareeba system. The page header includes the Dhareeba logo, the text 'Dhareeba tax portal', and user information: 'Name: test issues TIN: 5000436501'. The page title is 'APPEALS' and the 'Request Number:' is displayed. A progress bar at the top indicates 84% completion. The main content area is titled 'Summary' and contains three sections: '1. Appeal Selection', '2. Dispute Details', and '3. Additional Information'. Each section has an 'Edit' link. The '1. Appeal Selection' section shows a table with columns: 'Appeal Reason', 'Penalties', 'Appeal Subreason', 'Late Registration Penalty', and 'Reference Number'. The '2. Dispute Details' section shows a table with columns: 'Return Reference #', 'Penalty Type', 'Penalty Amount [QAR]', 'Objected Amount [QAR]', 'Objection Required', and 'Remarks'. The '3. Additional Information' section shows a text box labeled 'Additional Notes' containing the text 'test test'. At the bottom, there are buttons for 'Back', 'Save as draft', and 'Continue'.

Return Reference #	Penalty Type	Penalty Amount [QAR]	Objected Amount [QAR]	Objection Required	Remarks
100000019382	LATE REGISTRATION PENALTY - EXCISE TAX	10,000.00	10,000.00	<input checked="" type="checkbox"/>	test1
100000019382	LATE REGISTRATION PENALTY - INCOME TAX	20,000.00	20,000.00	<input checked="" type="checkbox"/>	test2
100000019382	LATE REGISTRATION PENALTY - VAT	10,000.00	10,000.00	<input checked="" type="checkbox"/>	test3



Step 12: Taxpayer will be navigated to the Declaration section, wherein all the fields will be pre-populated, and he must tick the checkbox to Submit the appeals application. Click on Submit button.

Step 13: Taxpayer will receive acknowledgement for submission of Appeals application.



Step 14: To view existing Appeal Requests, Taxpayer must click on the View option in the Appeals tile. This will navigate him directly to the list of Appeals applications submitted.

Appeal Requests

Reference #	Date of Request	Reason	Sub-Reason	Tax Type	Status	Actions
008000000583	31/08/2021	Assessment Decision	Audit Decisions	Income Tax	Under Review	
008000000585	31/08/2021	Penalties	Late Registration Penalty	Income Tax	Approved	
008000000586	31/08/2021	Administrative Decision	Change in Accounting Period		Approved	

[◀ Back](#)

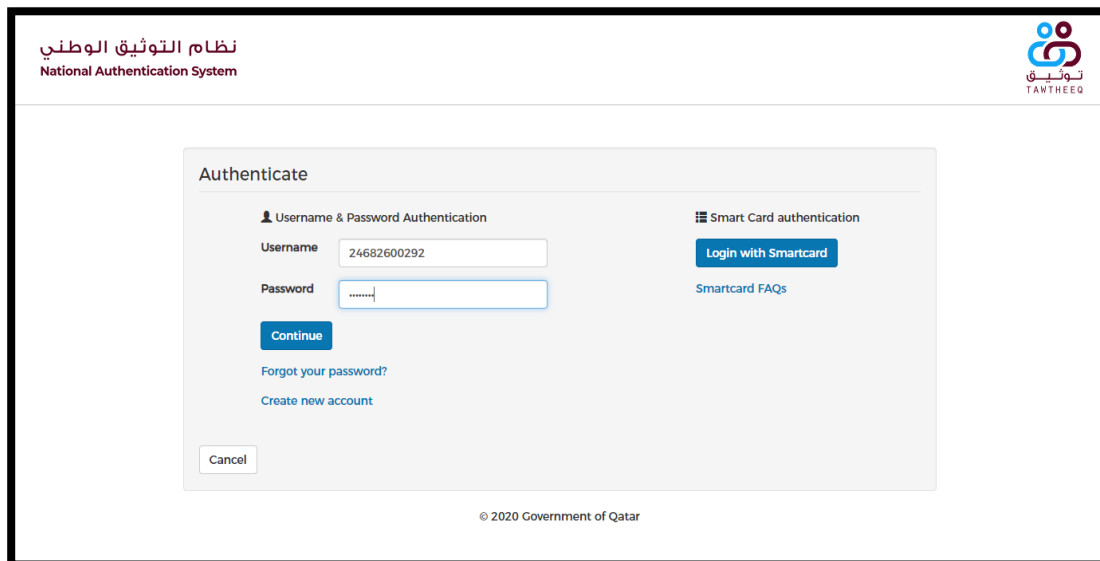
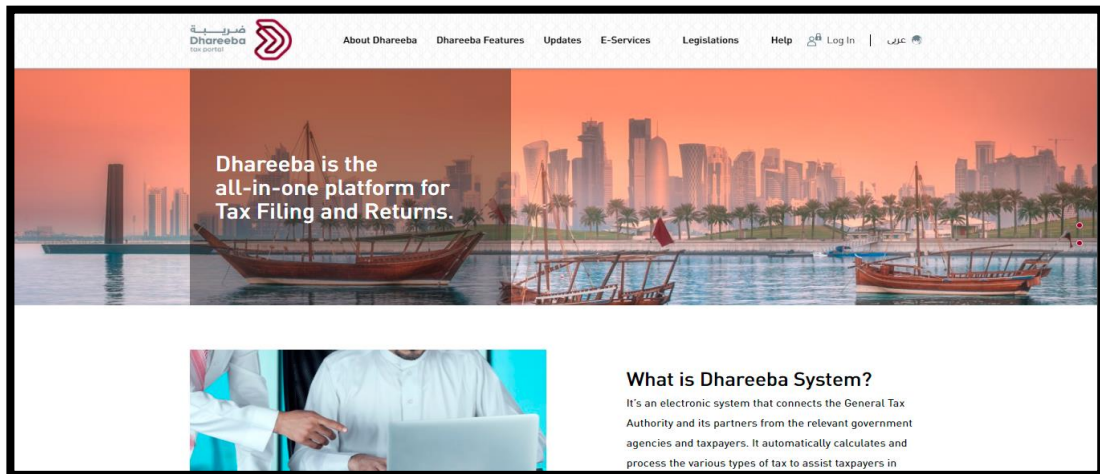
5

Taxpayer responds to the Clarification Notification sent to him by GTA



5. Taxpayer responds to the Clarification Notification sent to him by GTA

Step 1: Taxpayer logs in through Dhareeba portal, where Taxpayer will automatically be directed to the National Authentication System.





Step 2: When the Taxpayer clicks on “My Notifications”, the Clarification Notification appears as ‘Appeal -Clarification’ under Application Type, with classification as ‘Pending Action’, as shown in the below screen.

▼ Date of the issue	▼ Reference Number	▼ Application Type	▼ Subject	▼ Tax Type	▼ Classification	
09/09/2021	6400000999	Appeal - Clarification	Request Additional Information & Discussion	General	Pending Action	↓
09/09/2021	8000000606	Appeal - Acknowledgement	Appeal - Acknowledgement	General	Informative	↓
26/08/2021	100000019300	Withholding Tax Statement	Withholding Tax Statement Assessment Decision	Withholding Tax	Informative	↓
26/08/2021	8500000637	Objection-Acknowledgement	Acknowledgment of Objection	General	Informative	↓
26/08/2021	8500000638	Objection-Acknowledgement	Acknowledgment of Objection	General	Informative	↓

◀ Back

NOTE: When clicked on the ‘Appeal -Clarification’, the letter asking for additional information by GTA is visible and can be downloaded by the Taxpayer.



Step 3: When clicked on 'Correspondence in/out to GTA' tile, the Clarification Notification which is triggered to the Taxpayer on the Taxpayer portal, is visible. Taxpayer should click on View and access this application to proceed ahead.

▼ Date	▼ Reference#	▼ Type	▼ Subject	▼ Tax Type	▼ Classification	▼ Status	Actions
9/9/2021	6400000999	Clarification Notification	Clarification Notification	Withholding Tax	Clarification	In Clarification	
5/9/2021	66000002379	Audit Case	Audit Report Clarification	Excise Tax	Clarification	Processed	
22/8/2021	66000002341	Audit Case	Audit Report Clarification	Withholding Tax	Clarification	Processed	
1/8/2021	6400000988	Clarification Notification	Clarification Notification	Excise Tax	Clarification	In Clarification	

[◀ Back](#)



Step 4: In the Clarification Request application, Taxpayer is navigated to the Instructions page, wherein, he shall click on the ‘Start Now’ button to proceed ahead.

Instructions for Taxpayers

These instructions needs to be read and understood before starting the Clarification Request application.

- 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.
- A penalty will be applicable (Income Tax -20,000 QAR, VAT/Excise - 10,000 QAR) if the documents are not provided within 30 days of GTA request.

◀ Back Start Now ▶

Step 5: Taxpayer is navigated to the ‘Clarification Required’ section, wherein, he shall enter his remarks under the Taxpayer Remarks field and click on Continue button to proceed ahead.

The fields ‘Checklist’, ‘GTA Remarks’ and ‘Notes from GTA’ are pre-populated, as requested by GTA.

Reference :64000000999 Source Case : 00800000606 Request Date :9/9/2021

1 Clarification Required 2 Taxpayer Clarification 3 Declaration

Checklist	GTA Remarks	Taxpayer Remarks
TRAVEL, TRANSPORTATION, ENTERTAINMENT, AND GIFT EXPENSES FOR THE TAX PERIOD(S)	1	test 1
EMPLOYMENT AND PAYROLL RECORDS FOR THE TAX PERIOD(S)	2	test 2
BANK ACCOUNTS	3	test

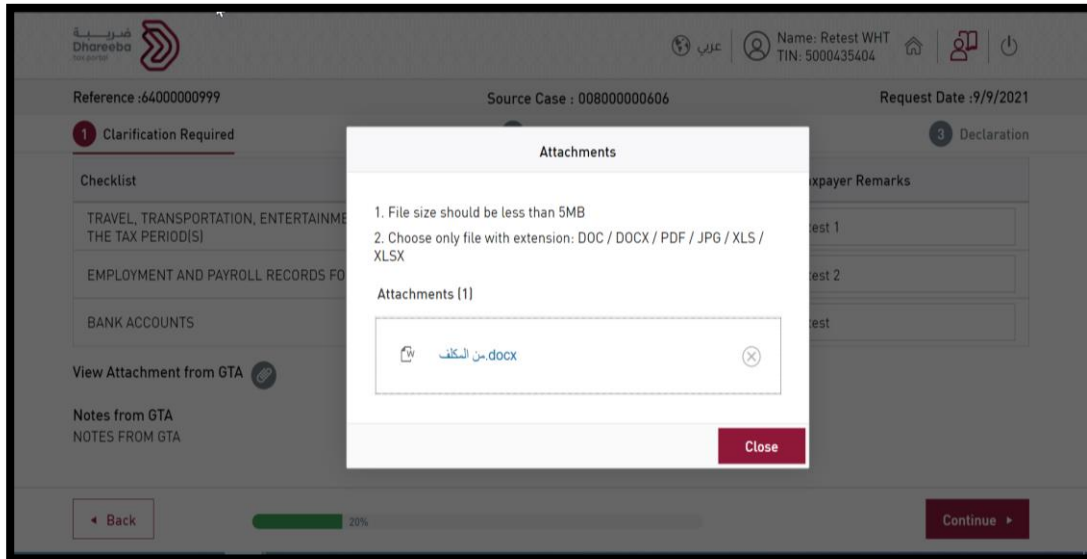
View Attachment from GTA

Notes from GTA
NOTES FROM GTA

◀ Back 20% Continue ▶

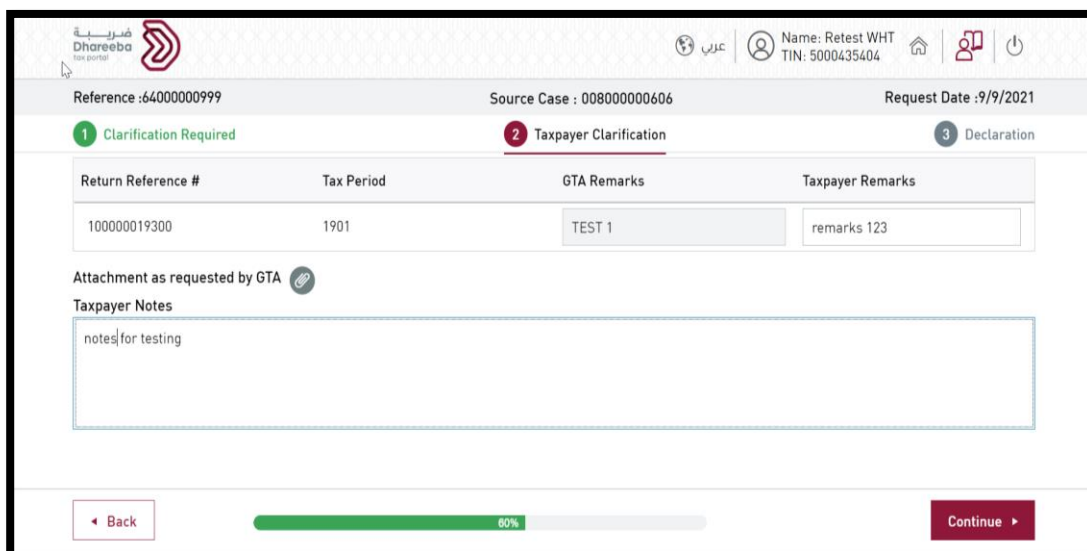


The attachment from GTA, can be viewed by clicking on the attachment icon besides 'View Attachment from GTA', as shown below. Taxpayer should click on the Close button and then click on the Continue button on the Clarification Required screen, to proceed ahead.



Step 6: Taxpayer is navigated to the Taxpayer Clarification section, wherein the fields for Return Reference, Tax Period and GTA Remarks are pre-populated.

Taxpayer shall enter his remarks under Taxpayer Remarks and enter his notes under Taxpayer Notes.



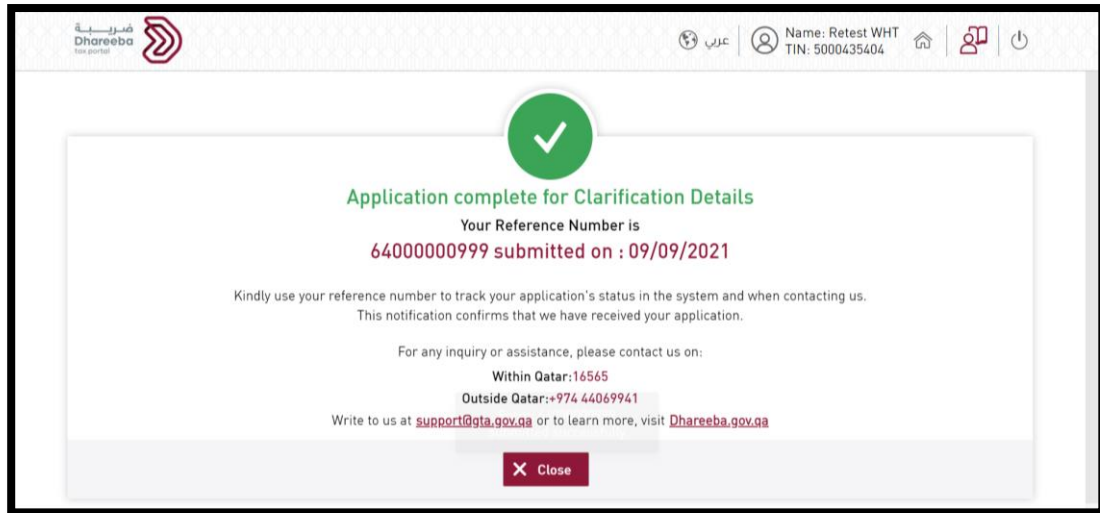


Taxpayer should upload the required attachments and click on the Close button to go back to the Taxpayer Clarification screen and click on Continue button to proceed ahead.

Step 7: Taxpayer is navigated to the Declaration section, wherein the details like First Name, Last Name, Designation, Date, Email Address and Phone are pre-populated. Taxpayer should tick on the declaration checkbox and click on the Submit button.



Step 8: The acknowledgement for submitting the Clarification Details, appears.



End of Document