

Qatar

Summary of CbC Reporting and Transfer Pricing Documentation Rules

Country-by-Country Report

[Note: The CbC rules also apply to entities registered under the Qatar Financial Centre (QFC) tax regime.]

- Effective Date: Fiscal years beginning on or after January 1, 2018. *[In principle, an ultimate parent entity resident in Qatar is required to file a CbC report in Qatar for fiscal year 2017; however, this obligation is waived in circumstances where the MNE Group files a CbC report for the fiscal year in another jurisdiction via a surrogate parent entity in that jurisdiction, and certain conditions are met.]*
- Filing Threshold: Ultimate parent entity that is a tax resident in Qatar if the annual consolidated group revenue is at least QAR 3 billion in the previous fiscal year.
- Local Filing: Although rules exist that require local filing by Qatari constituent entities if certain conditions are met; these local filing rules are currently suspended (the effective date for these rules is to be determined by a decision of the President).
- Information Reported: Generally consistent with OECD guidance.
- Language: English acceptable.
- Forms/Filing Instructions:
 - CbC Notification of Reporting Entity: Filed online (the form and method of providing notification determined by a decision of the competent authority).
 - CbC Report: Submitted electronically using the OECD XML schema.
- Deadline for Notification of Reporting Entity:
 - Constituent Entity (not UPE) resident in Qatar: Currently suspended (the effective date to be determined by a decision of the President).
 - Ultimate Parent Entity (UPE) resident in Qatar: By the last day of the reporting year.
- Deadline for Filing CbC Report: No later than 12 months after the last day of the reporting year.
- Penalties: Penalties up to QAR 500,000 may apply for failure to provide data associated with the international exchange of information.
- Exchange of Information:
 - MCAA CbC: signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

Master File

- Effective Date: Fiscal years beginning on or after January 1, 2020.
- Filing Threshold: Entities resident in Qatar (and non-resident entities with a permanent establishment in Qatar) with total revenue or total assets equal to or greater than QAR 50 million in the reporting fiscal year.
- Information Reported: Generally consistent with OECD guidance *[see [Decision No. 4 of 2020](#) (Article 10) and [Transfer Pricing Declaration, Master File Local File FAQs](#)]*.

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- *Deadline for Submission*: Submitted within 60 days of the deadline for filing the annual corporate income tax return (which is generally due within 4 months of the end of the year).
- *Penalties*: General tax penalties up to QAR 500,000 may apply for non-compliance.

Local File

- *Effective Date*: Fiscal years beginning on or after January 1, 2020.
- *Filing Threshold*: Entities resident in Qatar (and non-resident entities with a permanent establishment in Qatar) with total revenue or total assets equal to or greater than QAR 50 million in the reporting fiscal year. Reporting of significant transactions is required if the aggregate value of a category of transactions with associated enterprises exceeds QAR 200,000 for the year.
- *Information Reported*: Generally consistent with OECD guidance [see [Decision No. 4 of 2020 \(Article 10\)](#) and [Transfer Pricing Declaration, Master File Local File FAQs](#)].
- *Deadline for Submission*: Submitted within 60 days of the deadline for filing the annual corporate income tax return (which is generally due within 4 months of the end of the year).
- *Penalties*: General tax penalties up to QAR 500,000 may apply for non-compliance.

Transfer Pricing Report

[Note: Separate transfer pricing rules apply to entities registered under the Qatar Financial Centre (QFC) tax regime, including rules regarding specific records that must be maintained.]

Taxpayers that do not meet the filing threshold for the master file/local file should still prepare a transfer pricing report to support the arm's length nature of the intercompany transactions. The report should be available upon request of the tax authorities.

Transfer Pricing Declaration/Authorization

For fiscal years beginning on or after January 1, 2020, associated entities resident in Qatar and non-resident entities with a permanent establishment in Qatar with total revenue or total assets equal to or greater than QAR 10 million in the reporting fiscal year are required to file a transfer pricing declaration with the annual income tax return (generally due within 4 months of the end of the year) using the declaration form available online on the Dhareeba site. The transfer pricing declaration includes general information on the group of related entities and specific information on the reporting entity [see [Decision No. 4 of 2020 \(Article 10\)](#) and [Transfer Pricing Declaration, Master File Local File FAQs](#)]. The reporting entity must disclose the aggregate amount of transactions by nature and by amount, when the aggregate amount of transactions exceeds QAR 200,000 for the reporting fiscal year.

In addition, a transfer pricing application must be filed with the General Tax Authority to use an OECD transfer pricing method other than the CUP method.