

Qatar

1. Qatar was first reviewed during the 2017/2018 peer review. This report is supplementary to Qatar's 2017/2018 peer review report (OECD, 2018^[1]). The first filing obligation for a CbC report in Qatar applies to reporting fiscal years commencing on or after 1 January 2018.¹

Summary of key findings

2. Qatar's domestic legal and administrative framework for Action 13 meets all applicable terms of reference (OECD, 2017^[2]).

3. It is recommended that Qatar take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of the first exchanges of information.

4. Qatar's 2017/2018 peer review included a recommendation that Qatar publish the instructions relating to the format of a CbC report. Qatar has now issued a decision which requires a CbC report to be prepared using the model template. This recommendation is removed.

5. Qatar's 2017/2018 peer review included a recommendation that Qatar prorogue local filing requirements. Qatar indicates that the obligations relating to the local filing are suspended until a future date, to be announced. This recommendation is removed.

6. Qatar's 2017/2018 peer review included a recommendation that Qatar introduce measures to enforce compliance with the minimum standards. Measures to enforce compliance with the CbC reporting obligation are now in place. This recommendation is removed.

7. Qatar's 2017/2018 peer review included a recommendation that Qatar take steps to enable exchanges of CbC reports. Within the context of its international exchange of information agreements that allow automatic exchange of information, Qatar has taken steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions. This recommendation is removed.

8. Qatar's 2017/2018 peer review included a recommendation that Qatar take steps to ensure that measures are finalised for appropriate use ahead of the first exchanges of information. Since Qatar is included on the list of non-reciprocal jurisdictions, Qatar will not receive CbC reports submitted to tax authorities in other jurisdictions, and will not apply local filing. The recommendation is removed and it is not necessary for this peer review evaluation to reach any conclusion with respect to appropriate use.

Part A: The domestic legal and administrative framework

9. Qatar has introduced primary legislation² to implement the BEPS Action 13 minimum standard.

(a) Parent entity filing obligation

10. Qatar indicates that any Ultimate Parent Entity of MNE groups that is resident in Qatar is not required to file a CbC report with the Qatari tax administration for fiscal year starting on 1 January 2017, if the MNE groups files a CbC report for that year through a surrogate parent entity with the tax authority of the country of its tax residence. An obligation to file a CbC report in Qatar applies for fiscal years commencing on or after 1 January 2018.

11. No other changes were identified with respect to the parent entity filing obligation.³

(b) Scope and timing of parent entity filing

12. Qatar's 2017/2018 peer review included a recommendation that Qatar publish the instructions relating to the format of a CbC report. Qatar indicates that a decision has been issued which requires CbC reports to be prepared with reference to the model template. As such, the recommendation issued in the 2017/2018 peer review is removed.

13. No other changes were identified with respect to the scope and timing of parent entity filing.

(c) Limitation on local filing obligation

14. Qatar's 2017/2018 peer review included a recommendation that Qatar prorogue the local filing requirements. Qatar indicates that the obligations relating to the local filing are suspended until a future date, to be announced. As such, the recommendation issued in the 2017/2018 peer review is removed.

15. No other changes were identified with respect to the limitation on local filing obligation.

(d) Limitation on local filing in case of surrogate filing

16. No changes were identified with respect to the limitation on local filing in case of surrogate filing.

(e) Effective implementation

17. Qatar's 2017/2018 peer review included a recommendation that Qatar introduce measures to enforce compliance with the minimum standards. Measures to enforce penalties are now in place in relation to: (i) failure to file a CbC report and (ii) inaccurate information contained in a CbC report. As such, the recommendation issued in 2017/2018 peer review is removed.

18. No other changes were identified with respect to the effective implementation.

Conclusion

19. Qatar has a domestic legal and administrative framework to impose and enforce CbC requirements on MNE Groups whose Ultimate Parent Entity is resident for tax purposes in Qatar. Qatar meets all the terms of reference relating to the domestic legal and administrative framework.

Part B: The exchange of information framework (a) Exchange of information framework

20. Qatar's 2017/2018 peer review included a recommendation that Qatar take steps to enable exchanges of CbC reports. Within the context of its international exchange of information agreements that allow automatic exchange of information, Qatar has taken steps to have Qualifying Competent Authority Agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions. This recommendation is removed.

21. As of 31 May 2019, Qatar has 54 bilateral relationships in place for the exchange of CbC reports, including those activated under the CbC MCAA. Within the context of its international exchange of information agreements that allow automatic exchange of tax information, Qatar has taken steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that currently meet the confidentiality, consistency and appropriate use conditions. Regarding Qatar's exchange of information framework, no inconsistencies with the terms of reference were identified.

(a) Content of information exchanged

22. Qatar does not have processes or written procedures in place that are intended to ensure that each of the mandatory fields of information as required in the CbC template are present in the information exchanged.

(b) Completeness of exchanges

23. Qatar does not have processes or written procedures in place that are intended to ensure that CbC reports are exchanged with all tax jurisdictions listed in Table 1 of a CbC reporting template with which it should exchange information as per the relevant QCAAs.

(c) Timeliness of exchanges

24. Qatar does not have processes or written procedures in place that are intended to ensure that the information to be exchanged is transmitted to the relevant jurisdictions in accordance with the timelines provided for in the relevant QCAAs and terms of reference.

(d) Temporary suspension of exchange or termination of QCAA

25. Qatar does not have processes or written procedures in place that are intended to ensure that a temporary suspension of the exchange of information or termination of a relevant QCAA be carried out only as per the conditions set out in the QCAA.

(e) Consultation with other Competent Authority before determining systemic failure or significant non-compliance

26. Qatar does not have processes or written procedures in place that are intended to ensure that its Competent Authority consults with the other Competent Authority before making a determination of systemic failure or significant non-compliance with the terms of the relevant QCAA by that other Competent Authority.

(f) Format for information exchange

27. Qatar has not confirmed the format that will be used for the international exchange of CbC reports.

(g) Method for transmission

28. Qatar has not confirmed that an appropriate encryption method and method for electronic data transmission are in place.

Conclusion

29. Qatar's 2017/2018 peer review included a recommendation that Qatar take steps to enable exchanges of CbC reports. This recommendation is removed.

30. It is recommended that Qatar take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of its first exchanges of information.

Part C: Appropriate use

31. Qatar's 2017/2018 peer review included a recommendation that Qatar take steps to finalise the measures with regards to appropriate use. Qatar is a non-reciprocal jurisdiction and, as such, will not receive CbC reports submitted to tax authorities in other jurisdictions, and will not apply local filing. As such, the recommendation is removed and it is not necessary for this peer review evaluation to reach any conclusion with respect to Qatar's compliance with paragraphs 12 of the terms of reference on appropriate use.

Conclusion

32. Qatar's 2017/2018 peer review included a recommendation that Qatar take steps to finalise the measures with regards to appropriate use. Qatar is a non-reciprocal jurisdiction and, as such, will not receive CbC reports submitted to tax authorities in other jurisdictions, and will not apply local filing. The recommendation is therefore removed and it is not necessary for this peer review evaluation to reach any conclusion with respect to Qatar's compliance with the terms of reference on appropriate use.

Summary of recommendations on the implementation of Country-by-Country Reporting

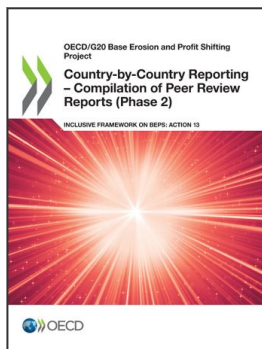
Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework	-
Part B	Exchange of information framework	It is recommended that Qatar take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of the first exchanges of information.
Part C	Appropriate use	-

Notes

¹ In principle, an Ultimate Parent Entity of an MNE Group that is resident in Qatar is required to file a CbC report in Qatar for fiscal years commencing between 1 January 2017 and 31 December 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.

² The Decision of the Minister of Finance No. 21 of the year 2018 on Country-by-Country Reports was promulgated and published in the Official Gazette No. 13/58, dated September 9, 2018.

³ Qatar's 2017/2018 peer review included a monitoring point relating to the definition of "Excluded MNE group". This monitoring point remains in place.



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