

Qatar

Overview of CbC reporting requirements

Qatar has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of reference.

First reporting fiscal year: Commencing on or after 1 January 2018

Consolidated group revenue threshold: QAR 3 billion

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: No

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

| Area of implementation | Recommendations for improvement |
|---------------------------------------------|---------------------------------|
| Domestic legal and administrative framework | None. |
| Exchange of information framework | None. |
| Appropriate use | None. |

The domestic legal and administrative framework

Qatar confirms that its rules have not changed and continue to be applied effectively. Qatar continues to meet all terms of reference.¹

The exchange of information framework

Qatar confirms that its rules have not changed and continue to be applied effectively. Qatar continues to meet all terms of reference.

Appropriate use of CbC reports

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. 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.

Notes

¹ 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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