

Qatar

1. Qatar was reviewed as part of the 2017/2018 and the 2018/2019 peer reviews. This report is supplementary to those previous reports (OECD, 2019^[1]) (OECD, 2018^[2]).
2. 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

3. Qatar's implementation of the Action 13 minimum standard meets all applicable terms of reference (OECD, 2017^[3]).
4. The 2018/2019 peer review 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. The processes are in place and the recommendation is removed.

Part A: The domestic legal and administrative framework

5. Qatar has legislation in place to implement the BEPS Action 13 minimum standard.

(a) Parent entity filing obligation

6. 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.
7. No changes were identified.²

(b) Scope and timing of parent entity filing

8. No changes were identified.

(c) Limitation on local filing obligation

9. No changes were identified.

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

10. No changes were identified.

(e) Effective implementation

11. No changes were identified.

Conclusion

12. 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

13. As of 31 March 2020, 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.

(b) Content of information exchanged

14. Qatar has processes 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. It has provided details in relation to these processes and written procedures.

(c) Completeness of exchanges

15. Qatar has processes and 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. It has provided details in relation to these processes and written procedures.

(d) Timeliness of exchanges

16. Qatar has processes and 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. It has provided details in relation to these processes and written procedures.

(e) Temporary suspension of exchange or termination of QCAA

17. Qatar has processes 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. It has provided details in relation to those processes.

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

18. Qatar has processes in place that are intended to ensure that the Competent Authority consults with the other Competent Authority prior to making a determination that there is or has been significant non-compliance with the terms of the relevant QCAA or that the other Competent Authority has caused a systemic failure. It has provided details in relation to those processes.

(g) Format for information exchange

19. Qatar confirms that it will use the OECD XML Schema and User Guide for the international exchange of CbC reports.

(h) Method for transmission

20. Qatar confirms that it will use the Common Transmission System for the exchange of CbC reports.

Conclusion

21. The 2018/2019 peer review 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. The processes are in place and the recommendation is removed.

Part C: Appropriate use

Appropriate use

22. No changes were identified.

Conclusion

23. 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.

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 | - |
| Part C | Appropriate use | - |

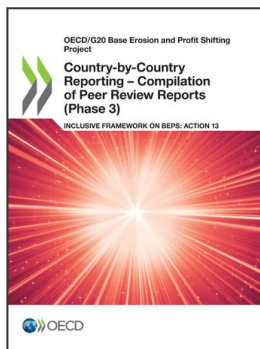
References

- OECD (2019), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 2): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/f9bf1157-en>. [1]
- OECD (2018), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264300057-en>. [2]
- OECD (2017), *Terms of reference for the conduct of peer review of the Action 13 minimum standard on country-by-country reporting*, OECD Publishing, <https://www.oecd.org/tax/beps/beps-action-13-on-country-by-country-reporting-peer-review-documents.pdf>. [3]

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 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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