

Qatar

Overview of CbC reporting requirements

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: Requirement suspended

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	Not reviewed.

The domestic legal and administrative framework

The 2017/2018 peer review included a monitoring point relating to the definition of “Excluded MNE Group”. Qatar has suspended its local filing requirement and this monitoring point is removed.¹

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

The exchange of information framework

Qatar notified some late exchanges of CbC reports, due to a technical issue with their exchange of information portal. This has now been fixed and so no recommendation has been made.

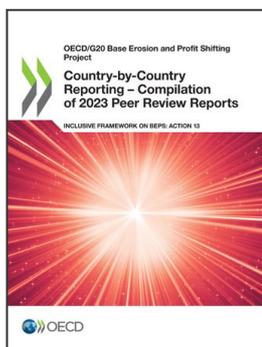
Qatar confirms that its rules have not changed and continue to be applied effectively. Qatar continues to meet all terms of reference.

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.

Note

¹ <https://gta.gov.qa/wp-content/uploads/2019/11/%D8%AA%D9%88%D8%AC%D9%8A%D9%87-%D8%B9%D9%86-%D8%A7%D9%84%D8%A5%D8%AE%D8%B7%D8%A7%D8%B1%D8%A7%D8%AA-%D9%88%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1.pdf>



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