



MOF-2019-18-258287

5-2-2019

Circular No. (11) of 2019 of the President of the General Tax Authority

Regarding the Financial Sanctions imposed

On violating the provisions of the Minister of Finance's Decision No. 21 of 2018

Concerning Reports of Each Country

Dear Sirs/ Taxpayers and Chartered Accountants

After reviewing:

- The Convention on Mutual Administrative Assistance in Tax Matters, especially Article 6 thereof;
- And Multilateral Agreement of the Competent Authorities on the Exchange of Reports of Each Country, especially, Article 6 thereof;
- And the Income Tax law issued by Law No. 24 of 2018, especially, Articles (8/24) and (34) thereof;
- and
- The Minister of Finance's Decision No. 21 of 2018 on Reports of Each Country:

Kindly be informed that:

1. A financial sanction shall be imposed on any entity that does not submit the notification stated in Article 3 of the aforementioned Minister of Finance's Decision No. 21 of 2018 or the report stated in Article 4 thereof on time to the amount of (1000) one thousand Riyals for each day of delay, up to a maximum of (500.000) five hundred thousand Riyals.

The delay shall be counted from the first day following the day of the expired deadline for submitting the notification or report, as the case may be, to the day on which the entity submits the notification or report automatically or by a notice from the General Tax Authority.

General Tax Authority

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Qatar //

2. A financial sanction shall be imposed on the entity that does not submit the required information in the notification stated in Article (3) of the aforementioned Decision or in the report stated in Article (4) thereof, or submits false information to the amount of (200) two hundred Riyals for each incomplete or false information, up to a maximum of (500.000) five hundred thousand Riyals.

Best Regards

Signature affixed

Ahmed bin Issa Al Muhannadi

President of the General Tax Authority