

President Office



GTA/PO-178/2021

04/08/2021



Doha

General Tax Authority

// Logo of
State of
Qatar //

Circular of GTA President No. (5) of 2021

Concerning the Obligation of E-Registration of Withholding Tax

Excellencies / Ministers

M /s. Heads of government agencies and public authorities and institutions

M /s. Taxpayers and Auditors' Offices

Doha - Qatar

May the peace, mercy and blessings of Allah be upon you ,,With reference to the (attached) circulars No.

(3/2018) and (3,2/2011) regarding withholding tax and submitting the same to calculate the tax, and with respect to the launch of “Dhareeba” application during the past period, which has contributed to the development of tax services provided to taxpayers and their representatives from the audit offices, on the basis of maintaining the quality of data provided to the Authority, in an effort to achieve more accuracy and ease, and by virtue of other tax returns,

You are kindly requested to submit online withholding forms through “Dhareeba” portal on the following website: [www,dhareeba.com](http://www.dhareeba.com)

We would like to note that paper forms for withholding tax will not be received.

For more inquiries, you can contact the Income Tax Department at the following phone number: 44401131

Or via the following email: incometax@gta.gov.qa

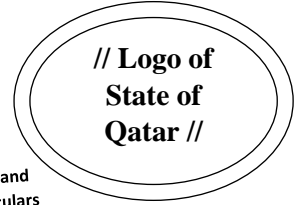
Best Regards,,,

//Signature Affixed//

Ahmed bin Issa Al Muhannadi

General Tax Authority President

Minister Office | Ministry of Finance



Ministry of Finance/ Ministerial and
Administrative Decisions and Circulars
Barcode
1132/1018/10/19/10000/3 م / م و
Issued on: 14/10/2018

Circular No. (3/2018)

Excellencies / Ministers

M /s. Heads of government agencies and public authorities and institutions

M /s. Taxpayers and Auditor's Offices

Al-Doha

With reference to the provisions of the Income Tax Law promulgated by Law No. (21) of 2009, especially Articles (11), (20) and (41) thereof. You are kindly requested to follow the below instructions:

1- Withholding the tax and submitting the same to calculate the tax:

Commitment to applying the (attached) Circular No. (2/2011) and (3/2011) regarding withholding tax for payments to taxpayers who are not registered in the Commercial Register or registered for an activity of less than one year in exchange for activities not related to a permanent establishment in the State.

Accordingly, pursuant to the provisions of Article (2/11) of the aforementioned law and the circulars issued by the Ministry of Finance, such payments shall be subject to withholding tax.

2- Providing the Tax Department with some data:

Adherence to delivering to the Tax Department the withholding forms (2-1), attached to the bank's notice of the deposited amounts before the sixteenth day of the following month related to payment, in accordance with Article (20) of the Tax Law No. 21 of 2009.

The Ministry would like to mention that the non-application of withholding tax shall result in the imposition of a financial penalty equivalent to the amount of the tax that was not withheld, in addition to the payment of the amount of the tax due, in accordance with Article (41/4) of the aforementioned law.

Best Regards,

//Signature Affixed//

Ali Sharif Al-Emadi

Minister of Finance

Ministry of Finance P.O.Box: 3322, Doha-Qatar

Tel: (+974)44461444, Fax: (+974)44414418

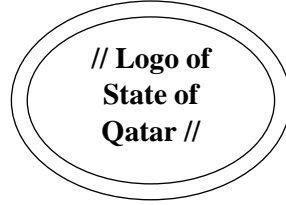
www.mof.gov.qa/f.minister@mof.gov.qa

**Ministry of Economy & Finance
Office of the Minister**

No:

Date:

023/02/01/10545
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Tax: 2011/06/19



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**Ministry of Economy & Finance- Minister/
Ministerial and Administrative Decisions
and Circulars
// Barcode//
1065/11/19/10/وام
(Issued by the Minister)
19/08/2011**

Circular No. (3/2011)

Excellencies / Ministers

M /s. Heads of government agencies and public authorities and institutions

Al-Doha

With reference to the Income Tax Law promulgated by Law No. (21) of 2009, especially Articles (2), (3) , (4) , (11) , (20) and(51) to (56) thereof,

Kindly consider the following:

First: Withholding Tax

Pursuant to the provisions of Article (2/11) of the aforementioned Law, you are kindly requested to withhold the tax from the amounts paid to non-residents and those who do not hold a tax card issued by the Public Revenues and Tax Department at the Ministry of Economy and Finance, taking into account the circulars issued by the Ministry in this regard, especially Circular No. (2/2011) dated 12/6/2011, regarding the seizure of the last payment and withholding tax.

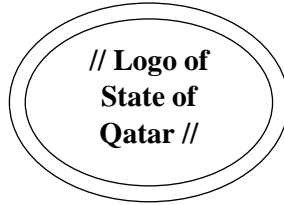
Second: Providing the Ministry with Some Data :

Pursuant to the provisions of Article (21) of the aforementioned Law, you are kindly requested to submit to the Public Revenues and Tax Department at the Ministry the names and addresses of non-Qatari traders and contractors, as well as companies in which non-Qatari persons hold shares in the capital that you made contracts with them to carry out your projects or to perform any other services during the tax year, whether they are residents or non-residents, in addition to the details of the contracts concluded with them.

**Ministry of Economy & Finance
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Payments for withholding tax in compliance with the provisions of Article 2/11 of the aforementioned law, and submitting a certificate to the taxpayer, in compliance with Article (20) of the same law.

A taxpayer who has a permanent establishment in the State may apply to the Department for the refund of the tax withheld from him unjustly.

Third: In case Payments are Made to QFC-Registered Taxpayers:

In this case, the payment of dues (including the last payment) shall be made as soon as the taxpayer submits a valid certificate issued by the competent authorities of the QFC stating that he is registered at the QFC.

Finally, the Ministry would like to mention that whoever makes payments in favor of taxpayers as described above, including Ministries, government authorities, public agencies and institutions, shall provide the Public Revenues and Tax Department at the Ministry with the details of the contracts made, in accordance with the conditions set forth in Article (38) of the Executive Regulations of the aforementioned Law (a copy is attached)

This circular cancels the provisions contrary thereto stipulated in previous circulars

Best regards,,

//Signature Affixed//

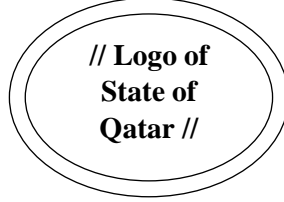
Yousef Hussein Kamal

Minister of Economy and Finance

**Ministry of Economy & Finance
Office of the Minister**

No:

Date:



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Ministry of Economy & Finance- Minister/
Ministerial and Administrative Decisions and
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1042/11/19/10/وام
(Issued by the Minister)
12/06/2011

Circular No.: 2011/2

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M /s. Heads of government agencies and public authorities and institutions

M /s. Taxpayers and Auditor's Offices

Al-Doha

With reference to the provisions of the Income Tax Law issued by Law No. (21) of 2009, especially Articles (2), (3), (4), (11), (20) and (21) thereof, kindly follow the below instructions when making payments, in the implementation of contracts that are fully or partially completed in the State.

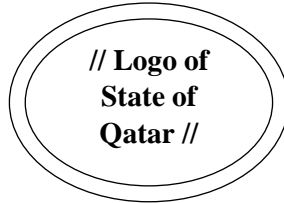
First: In case the payments are made to taxpayers residing in the State:

1- In the case of companies:

The company shall be resident if it is established in the State or its actual headquarters is located therein. This can be confirmed through the data contained in the Commercial Register Extract (which shall be valid), as the nationality of the company is Qatari, and its legal form follows one of the forms stipulated in the Commercial Companies Law issued by Law No. (5) of 2002 (partnership company, limited liability company, joint stock company, etc.).

If the payments are made in the implementation of a contract concluded with a resident company as set out above, the last payment shall be disbursed as soon as the company submits a valid tax card. Issuing a Tax Assessment or a No Objection Certificate (NOC) from the Public Revenues and Tax Department is not a must.

2- Regarding natural persons: If the payments are made to a natural person residing in the State, holding Qatari nationality (the nationality of one of the other GCC countries), and carrying out an activity in his name (within the framework of an individual institution), the last payment shall be disbursed by virtue of a valid tax card.



Second: If payments are made to non-resident taxpayers:

1- Regarding the taxpayers registered in the Commercial Register:

In this case, the data of the Commercial Register Extractor (which shall be valid) states that the taxpayer's nationality is foreign and takes the form of a branch.

If payments are made to a foreign taxpayer branch, the following provisions shall be considered:

A- In case the branch is a permanent establishment in the State:

The said status can be confirmed through the Commercial Register Extractor, as there shall be a fixed address in the State, as well as by the fact that the activity of the branch is not linked to a specific period, contract or project. In this case, the last payment is disbursed by virtue of a valid tax card submitted by the branch. Issuing a Tax Assessment or a No Objection Certificate (NOC) from the Public Revenues and Tax Department is not a must.

B- In case the branch is not a permanent establishment in the State and the duration of its activity is more than one year:

If the Commercial Register Extractor mentions that the branch activity is limited to a specific period of time or is involved in a specific contract or project, and the said period is more than one year, the last payment of the contract or 3% of its value shall be seized after excluding the value of supplies and work carried out abroad, whichever is greater and shall not be disbursed except after the taxpayer submits NOC issued by the Department.

The last payment (or 3% of the contract value mentioned above if it is larger) shall be seized only, while the other payments (prior to the last payment or the amount equivalent to 3 of the contract value) shall be disbursed by the virtue of a valid tax card submitted by the taxpayer. Issuing a Tax Assessment or a No Objection Certificate (NOC) from the Public Revenues and Tax Department is not a must.

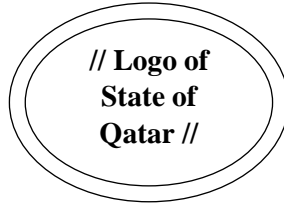
2- Regarding the taxpayers who are not registered in the commercial register or who are registered for an activity or project of less than one year:

If the payments are disbursed to a non-resident taxpayer who is not registered in the Commercial Register, or registered for a contract, activity or project for a period of less than one year, the conditions stipulated in Article (38) of the Executive Regulations of the aforementioned Income Tax Law shall be applied (a copy is attached).

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Third: Exemption from tax and assuming the payment liability from your end:

With a view to rationalizing the granting of tax privileges and ensuring the maximum benefit from the Avoidance of Double Taxation Agreements concluded by the State, kindly do not include any conditions related to the exemption from income tax or assume the payment liability from your end instead of the taxpayers in the tender documents, contracts and agreements concluded by your entities, except after obtaining written approval from the Ministry of Economy and Finance. Noting that any obligation regarding exemption or assuming the tax liability related to ministries and other government agencies in tenders, agreements, and contracts contrary to the aforementioned, will not be binding on the Ministry of Economy and Finance.

In the event of a desire to exempt taxpayers from taxation before making contracts with them, they can be invited to submit an application to the Tax Exemption Committee of the Ministry, in accordance with Articles (51 to 65) of the aforementioned law.

Therefore, kindly instruct the relevant parties to strictly observe the provisions of this circular in order to protect the public interest and respect the provisions of the law.

Best regards,

//Signature Affixed//

Yousef Hussein Kamal

Minister of Economy and Finance