



GTA/PO-10/2026
02/04/2026

**Decision of the President of the General Tax Authority No. (8) of
2026 on the Determination of the Number of Withholding
Transactions and the Total Amounts Withheld in the Tax Year
Preceding the Submission of the Application for Obtaining the
Status of Trusted Entity**

The President of the General Tax Authority,

After perusing:

The Income Tax Law issued by Law No. (24) of 2018, and its amendments,

Emiri Decree No. (77) of 2018 Establishing the General Tax Authority,

The Executive Regulations of the Income Tax Law promulgated by Council of Ministers Resolution No. (39) of 2019 and its amendments,

Has decided the following: WY5CKV

Article (1)

The application for obtaining the status of “Trusted Entity” shall be submitted on the form prepared by the Authority for this purpose. Approval of the application requires that the applicant meet either of the following two criteria:

1. The number of transactions subject to withholding tax at source which were declared to the Authority in the tax year preceding the year of application, shall not be fewer than 1250 transactions.
2. The total value of amounts withheld at source in the tax year preceding the year of application shall not be less than QAR 10,000,000 (Ten Million Qatari riyals).



Article (2)

The two criteria mentioned in the previous Article No. (1) of this decision shall not apply to entities and bodies that are granted by the Authority the status of Trusted Entity for the purposes of tax compliance.

Article (3)

All competent authorities, each within its respective jurisdiction, shall implement this Decision. It shall be effective from the date of its issuance and shall be published in the Official Gazette.

Khalifa bin Jassim AlJeham AlKuwari
President of the General Tax Authority

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