الهيئـة العامـة للضرائـب
General Tax Authority
State of Qatar • دولـــة قطـــر

COURT-APPOINTED ACCOUNTING EXPERT ON ACCESS TO DOCUMENTS AND FINANCIAL DATA

Guidance Manual

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◆ Guidance Manual for the Court-Appointed Accounting Expert on Access to Documents and Financial Data

Purpose of the Manual

- To regulate the process for providing the court-appointed accounting expert with documents and financial data.
- To ensure compliance with the provisions governing the confidentiality of information and the protection of taxpayers' data.

Legal Framework Governing the Service

- Income Tax Law.
- Law Regulating Expert Services.
- Civil and Commercial Procedures Law.

Supporting Authorities and Administrative Correspondencee

- Official correspondence and letters issued by the Head of the Judicial Assistance Section or the Director of the Court Registries Department at the Supreme Judicial Council shall be recognised, provided they relate to the expert assignment and remain within the scope of the requests contained therein.
- Such correspondence must be consistent with the operative part of the court judgment and any subsequent decisions issued by the court.
- Any letter issued by the Judicial Assistance Section or the Director of the Court Registries Department shall not expand the scope of the expert assignment. Its purpose shall be limited to regulating access procedures or authorising copies, within the limits of the operative part of the court judgment.
- The operative part of the court judgment, together with any subsequent decisions issued by the court, shall remain the primary reference for determining the scope of the accounting expert's assignment.

Work Procedures

First: General Principle

Documents and financial data are legally protected information and may not be circulated, copied, or disclosed except in accordance with the requirements prescribed by law and pursuant to an express judicial authorisation contained in the operative part of the court judgment.

Second: Documents Required from the Court-Appointed Accounting Expert

The court-appointed accounting expert shall provide the following:

- The court judgment.
- The accounting expert's registration card.
- The notice of assignment.
- Any letter issued by the Head of the Judicial Assistance Section, where applicable.
- Any letter issued by the Director of the Court Registries Department, where applicable.

Third: Access to Documents and Financial Data

- Access shall take place at the premises of the General Tax Authority.
- Access shall be limited to the scope of the expert assignment.
- Documents and financial data may not be photographed, copied, or removed from the Authority's premises.

Fourth: Exception

The court-appointed accounting expert may obtain copies of documents and financial data only in the following circumstances:

- Pursuant to an express authorisation from the Honourable Court contained in the operative part of the court judgment or in a subsequent court decision; or

- Pursuant to an official letter issued by the Head of the Judicial Assistance Section or the Director of the Court Registries Department, provided that the letter:
  - is issued in implementation of the operative part of the court judgment;
  - is limited to authorising the expert to obtain copies of the documents and financial data; and
  - does not expand the scope of the expert assignment or exceed the limits of the requests contained in the operative part of the court judgment.

Fifth: Obligations of the Court-Appointed Accounting Expert

The court-appointed accounting expert shall:

- Comply strictly with the operative part of the judgment appointing the expert and not exceed the scope set out therein or in any subsequent court decision, including the contents of any official letters issued by the Head of the Judicial Assistance Section or the Director of the Court Registries Department where such letters are issued in implementation of the judgment.
- Ensure that all requests are specific, clear, and directly related to the expert assignment.
- Avoid submitting general or broad requests for unspecified documents or data, or for documents or data that are unrelated to the expert assignment.
- Attend the Authority's premises in person and personally review the required documents and data, without delegating this responsibility to any third party.
- Not treat letters issued by the Judicial Assistance Section or the Court Registries Department as authorisation to expand the scope of the expert assignment. Such letters shall be relied upon only to regulate access procedures or authorise copies within the limits established by the court judgment.
- Maintain the strict confidentiality of all data and information accessed and comply with all applicable laws, regulations, and rules governing the confidentiality of tax information and data.
- Use the data and information, including any copies obtained, solely for the purpose of preparing the expert report in the case for which the expert has been appointed and for no other purpose.

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