

## State of Qatar Dispute Resolution Profile

(Last updated: 05 July 2018)

### General Information

- **State of Qatar tax treaties are available at:**

<http://www.almeezan.qa/AgreementsBySubject.aspx?searchText=%D8%A7%D8%B2%D8%AF%D9%88%D8%A7%D8%AC%20%D8%B6%D8%B1%D9%8A%D8%A8%D9%8A&typeld=subject&agryear=&agrtype=0&language=en>

- **MAP request should be made to:**

Ghanim Khalifa Al-Attiyah, Acting Director of the Tax Department  
Tax Department of the Ministry of Finance of the State of Qatar  
Al-Taawon Tower, Majlis Al-Taawon St, P.O. box 83, Doha, Qatar | Tel: 00974 – 44467353 | [Ghanimk@mof.gov.qa](mailto:Ghanimk@mof.gov.qa)

Khalid Bin Arhama Al-Kuwari, Director of Tax Agreements and International Cooperation  
Tax Department of the Ministry of Finance of the State of Qatar  
Al-Taawon Tower, Majlis Al-Taawon St, P.O. box 83, Doha, Qatar | Tel: 00974 – 44467464 | [alkuwari@mof.gov.qa](mailto:alkuwari@mof.gov.qa)

Bader Shaheen Al-Kuwari, Assisting Director of Tax Agreements and International Cooperation  
Tax Department of the Ministry of Finance of the State of Qatar  
Al-Taawon Tower, Majlis Al-Taawon St, P.O. box 83, Doha, Qatar | 00974 – 44467428 | [balkuwari@mof.gov.qa](mailto:balkuwari@mof.gov.qa)

Yousef Buhaddoud, Head of Tax Treaties  
Tax Department of the Ministry of Finance of the State of Qatar  
Al-Taawon Tower, Majlis Al-Taawon St, P.O. box 83, Doha, Qatar | 00974 – 44467041 | [ybuhadoud@mof.gov.qa](mailto:ybuhadoud@mof.gov.qa)

- **APA request should be made to:**

As above.

## Qatar Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	Qatar intends to put in place an appropriate procedure to publish agreements reached by its competent authority (CA) on difficulties or doubts arising as to the interpretation or application of its tax treaties in appropriate cases.	-
2.	Are bilateral APA programmes implemented? If yes:	Yes	<p>Under Article 50 of the Income Tax Law promulgated by the Law No. 21 of 2009, the Tax Department (TD) may refuse the benefit that the taxpayer has obtained because of arrangements, operations or transactions, if the taxpayer enters into these arrangements or carries on these operations with the main purpose of avoiding the payment of the tax due.</p> <p>The TD may, in any of the instances stated above, take all or some of the following measures:</p> <ul style="list-style-type: none"> <li>- the application of the arm's length value to an economic act or transaction subjected, by the taxpayer, to a different value; or</li> <li>- the adjustment of the amount of the tax due by the taxpayer or any other person involved in the arrangement, operation or transaction provided for above.</li> </ul> <p>In accordance with Article 53 of the Executive Regulations of the Income Tax Law issued by Resolution No. 10 of 2011 of the Minister of Economy and Finance, the evasion of the</p>	-

## Qatar Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>payment of the due tax, under Article 50 of the Income Tax Law means, in particular, the execution, by the taxpayer, of agreements, operations or transactions, one of the main purposes of which is to reduce the amount of the taxable income, or to create or to increase a loss. In applying the provisions of Article 50 of the Income Tax Law, the tax advantage includes, among other things, the reduction of the due tax through the reduction of the taxable income.</p> <p>The agreements, operations and transactions provided for in Article 50 of the Income Tax Law are, particularly the agreements, operations and transactions that include commercial and financial conditions between related parties that are different from those applicable between unrelated parties.</p> <p>A person is deemed to be associated with another person when one of them holds, independently or with another person or associated persons, directly or indirectly, more than 50% of the capital, voting rights or income rights of the other person, or when another person or associated person owns, directly or indirectly, more than 50% of the capital, voting rights or income rights, in both persons.</p> <p>The market price in case of full competition under Article 50 of the Income Tax Law shall be specified according to the free comparative price, which is the price of a service or commodity that</p>	

## Qatar Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>would have been applied if the transaction had taken place between unrelated parties.</p> <p>This price must be specified on the basis of a comparison with a similar commodity or service delivered or rendered between unrelated parties, paying particular attention to the following:</p> <ul style="list-style-type: none"> <li>- The attributes of the commodity or service;</li> <li>- The terms of the contract;</li> <li>- The functions performed, the assets used and the risks incurred;</li> <li>- The economic conditions.</li> </ul> <p>When the data necessary for the application of the free reference comparative price are not available, the taxpayer shall submit a request to the TD to apply one of the other pricing processes approved by the Organization for Economic Co-operation and Development (OECD).</p> <p>The laconic provisions of the last paragraph of Article 53 call for an effort of clarification, with regard to the bilateral Advanced Pricing Arrangements programs (APA programs).</p> <p>For the purposes of the last paragraph of Article 53, Qatar intends to further clarify the bilateral APA programs for controlled operations, based on the guidelines of the OECD on transfer pricing (TP) for multinational enterprises (MNEs) and tax administrations, including the appropriate criteria on the basis of which transfer prices will be determined.</p>	

### Qatar Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	See detailed explanation	<p>The general provisions of the last paragraph of Article 53 authorize the TD to provide for the roll-back of the APA, in appropriate cases, where the relevant facts and circumstances in the earlier tax years are the same and subject to the verification of these facts and circumstances on audit.</p> <p>This will cover the situations that may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The retrospective application of the APAs will be subject, of course, to the applicable time limits for assessments.</p>	-
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	No	-	-
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	See detailed explanation	<p>Qatar intends to publish MAP guidance that identify the specific information and documentation that a taxpayer is required to submit with a request for MAP assistance.</p> <p>This guidance will be drawn on the base of the Guidance on Specific Information and Documentation Required to be Submitted with a Request for MAP Assistance.</p> <p>Access to MAP will not be limited based on the argument that insufficient information was provided if the taxpayer has provided the required information.</p> <p>Qatar intends also to provide guidance to taxpayers in their preparation of a MAP</p>	-

### Qatar Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			submission. The APA guidelines will be separate from the MAP guidelines. However, the options to publish a single document including the guidelines on APA and the guidelines on MAP or to publish them in two separate documents is still under study.	
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	No	-	-
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	No	The TD plans to put in place a statistical system for bilateral APAs, and make them available to the public.	-
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	See detailed explanation	The TD has set up a training program for officials involved in the verification of the taxpayers' situation, based on the provisions of the tax treaties concluded by Qatar. In addition, Qatar is committed to develop the "global awareness" of the audit/examination functions involved in international matters through the delivery of the Forum on Tax Administration's "Global Awareness Training Module" to the appropriate personnel.	-
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

#### Notes:

1. An APA is an "arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time". (see definition of APA in the **OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations** ("Transfer Pricing Guidelines")).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of "roll-back" is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application ("Roll back")) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure ("MAP APAs")) of the Transfer Pricing Guidelines. Simply put, the "roll-back" of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

**Qatar Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	Qatar allows access to the Mutual Agreement Procedure (MAP) in TP cases.	-
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	Qatar provides access to MAP in cases in which there is a disagreement between the taxpayer and the tax authorities making the adjustment as to whether the conditions for the application of a treaty anti-abuse provision have been met.	-
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	Qatar provides access to MAP in cases in which there is a disagreement between the taxpayer and the tax authorities making the adjustment as to whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a treaty.	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	Qatar does not deny access to MAP in cases where there is an audit settlement between tax authorities and taxpayers and intends to clarify in the MAP guidance that will be published that audit settlements between tax authorities and taxpayers do not preclude access to MAP. However, since Qatar already has a dispute resolution process that is independent from the audit and examination functions and that can be accessed through a request by the taxpayer, the	-

**Qatar Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>access to the MAP may be limited with respect to the matters resolved through that process.</p> <p>Qatar’s treaty partners will be notified of the Qatari dispute resolution process and the effects of those processes with respect to the MAP will be addressed in the guidance on those processes and in the MAP programme guidance to be published.</p>	
9.	<p>Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?</p>	Yes	<p>The guidelines to be published by the TD will provide that taxpayers will be allowed access to the MAP, so that the competent authorities can resolve, through consultation, the double taxation that can arise, in the case of bona fide taxpayer-initiated foreign adjustments, that is to say taxpayer-initiated adjustments, permitted under the domestic laws of a treaty partner which allow a taxpayer, under appropriate circumstances, to amend a previously-filed tax return to adjust the price for a transaction between associated enterprises or the profits attributable to a permanent establishment (PE), with a view to reporting a result that is, in the view of the taxpayer, in accordance with the arm’s length principle.</p> <p>A taxpayer-initiated foreign adjustment will be considered bona fide where it reflects the good</p>	-



## Qatar Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			faith effort of the taxpayer to report correctly the taxable income from a controlled transaction or the profits attributable to a PE, and where the taxpayer has otherwise timely and properly fulfilled all of its obligations related to such taxable income or profits under the tax laws of the two Contracting Parties.	
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<p>Qatar recognizes the general principle that the choice of remedies should remain with the taxpayer and that the MAP, which allows the CAs of the Contracting Parties to resolve differences or difficulties regarding the interpretation or application of the Convention on a mutually-agreed basis, is independent from the ordinary legal remedies available under domestic law.</p> <p>Indeed, where tax treaty-related disputes arise between taxpayers and the Qatari tax authorities, a dispute resolution mechanism will be available to taxpayers based on the tax treaty, irrespective of the remedies.</p> <p>Qatar's tax treaties contain a MAP provision written in accordance with paragraph 1 of Article</p>	-

## Qatar Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			25 of the OECD Model Tax Convention of 2014 which provides that when the taxpayer considers that the actions of one or both of the Contracting Parties result or will result for the taxpayer in taxation not in accordance with the provisions of the tax treaty, the taxpayer, may irrespective of the remedies provided by the domestic law of those Contracting Parties, make a request for MAP assistance.	
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	No	-	-
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	See detailed explanation	To provide certainty and clarity to taxpayers on the information and documentation requirement, Qatar intends to publish clear rules, guidelines and procedures on access to and use of the MAP, and include the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance. Qatar will use the Guidance on Specific Information and Documentation Required to be Submitted with a Request for MAP Assistance in drawing up its own MAP guidance	-

**Qatar Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>Qatar will also provide guidance to taxpayers in their preparation of a MAP submission.</p> <p>Qatar will not limit or deny access to MAP based on the argument that insufficient information was provided if the taxpayer has provided this information based on the rules, guidelines and procedures made available to taxpayers on access to and the use of MAP.</p> <p>Qatar also intends to publish an explanation of the relationship between the MAP and domestic law administrative and judicial remedies.</p>	
14.	Are there specific timeline for the filing of a MAP request?	No	Some of the tax treaties that Qatar has concluded contain a provision which stipulates that the case must be presented within a specific period of time from the first notification of the action resulting from an improper taxation at the the tax treaty.	-
15.	Are guidance on multilateral MAPs publicly available?	See detailed explanation	The Qatar's MAP guidance to be published by Qatar will provide guidance on multilateral MAPs.	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	Qatar intends to take appropriate measures to provide for a suspension of collections procedures during the period a MAP case is pending.	-
17.	Are there any fees charged to taxpayers for a	No	-	-

**Qatar Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	MAP request?			
18.	Is there any other information available on availability and access to MAP?	No	-	-

## Qatar Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	See detailed explanation	Qatar is committed to seek to resolve MAP cases within an average time frame of 24 months. The average time to resolution of MAP cases will be calculated according to the method of calculation provided for reporting statistics of the MAP.	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Qatar is committed to provide timely and complete reporting of MAP statistics pursuant to an agreed reporting framework, which is the MAP Statistics Reporting Framework. Qatar's MAP statistics will be reported in accordance with the reporting templates for a calendar year by no later than 31 May of the following calendar year, for subsequent publication on the OECD website.	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	Qatar' MAP guidance to be published will provide guidance on the consideration of interest and penalties in the MAP.	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available	See detailed explanation	Qatar will ensure that the staff in charge of MAP processes have the authority to resolve MAP cases in accordance with the terms of the applicable tax treaty, in particular without being	-

## Qatar Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	in the annual report of the organisation?		<p>dependent on the approval or the direction of the tax administration personnel who made the adjustments at issue or being influenced by considerations of the policy that Qatar would like to see reflected in future amendments to the treaty.</p> <p>Furthermore, to ensure that MAP requests are received by the CA in a timely manner, information on the name and the designation of the person and the office to which the MAP request should be submitted will be provided, including the mailing address or email address to which a MAP request should be sent.</p>	
23.	<p>Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?</p> <p>If not:</p>	No	<p>Qatar's Tax treaties do not include arbitration provisions.</p> <p>However, recognizing that mandatory binding arbitration is the best way of ensuring that tax treaty disputes are effectively resolved through MAP, there is already internal discussion with various stakeholders about the possibility of adopting and implementing mandatory binding arbitration.</p>	-
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	No	-	-

## Qatar Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	No	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	No	-	-
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	See detailed explanation	The guidance to be published will specify that the CA will be legally bound to follow a domestic court decision in the MAP.	-
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	See detailed explanation	<p>There is nothing to prevent taxpayers from requesting for a multi-year resolution through the MAP for recurring issues with respect to filed tax years.</p> <p>In, addition, Qatar intends to implement appropriate procedures to permit, in certain cases, and after an initial tax assessment, requests made by taxpayer which are within the time period provided for in the tax treaty for the</p>	-

## Qatar Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			multi-year resolution through the MAP of recurring issues with respect to filed tax years, where the relevant facts and circumstances are the same and subject to the verification of such facts and circumstances on audit.	
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	Yes	The Qatari model of tax convention includes the equivalent of Paragraph 2 of Article 9 of the Model Convention with respect to taxes on Income and on Capital. And Qatar is committed to implement any agreement reached in MAP discussions, including by making appropriate adjustments to the tax assessed in transfer pricing cases.	-
27.	Is there any other information available on resolution of MAP cases?	No	-	-



## Qatar Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	Qatar is committed to implement any agreement reached in MAP discussions, including by making appropriate adjustments to the tax assessed in transfer pricing cases.	-

**Qatar Dispute Resolution Profile – Implementation of MAP Agreements**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			In addition, Qatar is willing to accept treaty provisions that any mutual agreement reached through MAP shall be implemented notwithstanding any time limits in the domestic law of the contracting States, or alternative treaty provisions that limit the time during which a Contracting Party may make an adjustment pursuant to Article 9(1) or Article 7(2), in order to avoid late adjustments with respect to which MAP relief will not be available.	
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-