

Jurisdiction's name:	<i>The State of Qatar</i>
Information on Tax Identification Numbers	
Section I – TIN Description	
<p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p>	
<p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p>	
<p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p>	
<p><i>1. In the case of individuals and entities under the jurisdiction of the General Tax Authority (GTA) of the State of Qatar:</i></p> <p class="list-item-l1">1.1. <i>Natural persons who do not carry out industrial, commercial, craft or professional activities within the meaning of Article 1 of the Income Tax Law (ITL) are identified by their personal identification number (PIN), for Qatari citizens, and their residence permit number, for foreigners who are residents in Qatar.</i></p> <p class="list-item-l1">1.2. <i>Any Taxpayer who carries out an activity or derives a taxable income must register with the GTA and submit to the GTA an application for a tax identification number (TIN). Therefore, the following persons and entities are identified by their TINs:</i></p> <p class="list-item-l2">1.2.1. <i>Natural persons who carry out industrial, commercial, craft or professional activities, within the meaning of Article 1 of the ITL;</i></p> <p class="list-item-l2">1.2.2. <i>Legal persons which are incorporated in the State of Qatar or whose place of effective management is in the State of Qatar;</i></p> <p class="list-item-l2">1.2.3. <i>Entities established in the Free Zone of Qatar Science and Technology Park (QSTP).</i></p> <p class="list-item-l1">1.3. <i>The following persons and entities are identified by a special registration number, for the purpose of the withholding tax (WHT) obligations:</i></p> <p class="list-item-l2">1.3.1. <i>Ministries;</i></p> <p class="list-item-l2">1.3.2. <i>Governmental bodies;</i></p> <p class="list-item-l2">1.3.3. <i>Public authorities and institutions;</i></p> <p class="list-item-l2">1.3.4. <i>Tax exempt associations, professional associations, and private foundations, registered with the Ministry of Administrative Development, Labor and Social Affairs (ADLSA);</i></p> <p class="list-item-l2">1.3.5. <i>Tax exempt private institutions of public benefit, registered with the Ministry of Justice (MOJ);</i></p> <p class="list-item-l2">1.3.6. <i>Tax exempt charitable associations and charitable private foundations registered with the Regulatory Authority for Charitable Activities (RACA).</i></p> <p><i>Other information:</i></p>	

1. *The taxpayer must send to the GTA an application for a tax card, on a form provided for this purpose. The taxpayer's tax registration is carried out based on that application.*
2. *The taxpayer must apply for a tax card within 60 days of the earliest of the following dates:*
 - ✓ *the date of obtaining approval to carry on the activity;*
 - ✓ *the date of registration in the commercial register (CR); or*
 - ✓ *the first day on which the income was derived.*
3. *If the taxpayer's tax registration is made for any other tax purpose, the taxpayer must apply for a tax card on the same day of registration.*
4. *The taxpayer must attach all the required documents to his application.*
5. *Ministries, government bodies, public authorities and institutions, private institutions and associations, private charitable institutions and associations, private institutions of public interest which are subject to the WHT obligation in accordance with the ITL and its ERs, must also be registered with the GTA. The GTA issues them a special registration number when they file their first WHT statement.*
6. *The GTA may register a taxpayer ex officio, when it discovers that he is engaged in an undeclared activity, i.e. when the taxpayer has not filed an application for registration within the time limits provided for by the ITL and its ERs. The taxpayer shall be notified of the registration made ex officio, without prejudice to the tax payable and the penalties incurred for the period prior to registration, in accordance with the provisions of the ITL and its ERs.*
7. *The GTA may authorize any other government body to carry out tax registration, following registration in the CR or issuance of the business license, as the case may be, in accordance with a procedure agreed between the two parties. The GTA or any other governmental body mandated for this purpose, issues an individual tax card to the requesting person or entity, in accordance with the provisions of the ITL and its ERs. The tax card includes the following information:*
 - ✓ *the name or denomination of the taxpayer;*
 - ✓ *the address of the taxpayer;*
 - ✓ *the TIN of the taxpayer;*
 - ✓ *the CR number or the license number of the taxpayer;*
 - ✓ *the number of branches of the taxpayer;*
 - ✓ *the start date of the activity carried out or the earning of income by the taxpayer;*
 - ✓ *the date of issue and expiration of the validity of the taxpayer's tax card.*
8. *The TINs of natural persons who carry out industrial, commercial, craft or professional activities and of companies are issued to them through the single window system which facilitate the procedure for the creation of companies and the issuance of the necessary authorizations for the exercise of an approved economic activity in Qatar, as well as the services related to these activities, in coordination with the competent authorities, including the GTA, in accordance with the Decision of the Minister of Commerce and Industry No. 35 of 2019 specifying the procedures for establishing commercial companies and issuing the necessary licenses for them under the single window system.*
9. *The GTA does not issue a tax card, for income tax purposes, to a taxpayer who is not resident in Qatar and who does not have a permanent establishment (PE) therein.*
2. *In the case of entities under the jurisdiction of Qatar Financial Centre Authority (QFCA):*

All QFC licensed entities are required to complete their Tax Registration. On Tax Registration and its approval by the QFC Tax Department, the QFC firms are issued with a Taxpayer

Identification Number (TIN). This TIN does not expire and remains valid for as long as the firm is licensed and continues to conduct their licensed activities. At present, the QFC only has corporate income tax, thus, the TIN is only for corporate tax purposes. There are no individual QFC taxpayers.

QFC firms are issued a Tax Card as documentary support of their Tax Registration / TIN. The initial Tax Card is issued as soon as the QFC firm commences its licensed activities and is valid for two years from the date the licensed activities commence. On expiry, QFC firms may choose to renew the Tax Card (i.e., renewal is not mandatory), with the renewed Tax Card having the same 2-year validity on each renewal.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	[Yes/No]	Entities	[No]
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Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Response:

Qatar issues a TIN to any natural person resident in Qatar who carries out an industrial, commercial, craft or professional activity. The TIN is issued under the single window system, as described above.

A natural person who carries out an activity other than those mentioned above is identified by the PIN, for a Qatari citizen, or by the residence permit number, for a foreigner resident in Qatar. This includes any individual who carries out an agricultural or fishing activity or a dependent personal activity. This also includes any individual who exclusively earns passive income (dividends, interest, etc.).

QFCA does not issue TINs to individuals. Only companies and entities are entitled to operate under the QFCA.

Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Response:

1. In the case of entities under the jurisdiction of the GTA:

The following entities are not identified by a TIN, but by a special registration number:

- ✓ *Entities carrying out agricultural or fishing activities, registered with the Ministry of Environment and the Municipal Agriculture and Fisheries Affairs (MME);*
- ✓ *Ministries;*
- ✓ *Governmental bodies;*
- ✓ *Public authorities and institutions;*
- ✓ *Associations, professional associations, and private foundations, registered with the Ministry of ADSLA;*
- ✓ *private institutions of public benefit, registered with the MOJ;*
- ✓ *charitable associations and charitable private foundations registered with the RACA;*

✓ *international organisations and diplomatic missions and consular posts registered with the Ministry of Foreign Affairs (MOFA).*

2. In the case of entities under the jurisdiction of QFCA:

All entities under QFCA are identified by a TIN.

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

1. In the case of individuals and entities under the jurisdiction of the GTA:

The TIN consists of 10 digits. It begins with the number 5 which refers to the State of Qatar as a member of the Cooperation Council for the Arab States of the Gulf or Gulf Cooperation Council (GCC).

The following 9 digits are generated by an algorithm. They include a check digit.

2. In the case of entities under the jurisdiction of QFCA:

In the case The TIN structure is T00000 - where the 0s represent the QFC License Number of the firms. Thus, QFC firm with License Number 00001 has T00001 as TIN.

Section III – Where to find TINs

Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

1. In the case of individuals and entities under the jurisdiction of the GTA:

The TIN appears in the tax registration certificate which is issued to the taxpayer following completion of the registration procedure.

This is an image of the above-mentioned document:



التاريخ: 2021/03/09

رقم الشهادة: 910000000941

رقم مستند تضليل: 4561138245

شهادة التسجيل الضريبي - Tax Registration Certificate

The General Tax Authority of Qatar certifies that the below entity is registered as per the following details:

تحت هذه الهيئة العامة للضرائب في دولة قطر أن الهيئة أدت مسؤولية حسب البيانات التالية:

TIN Number	5000000109	رقم التسجيل الضريبي
Taxpayer Name:	FIRST PRD TEST USER	اسم المكلف
<Commercial Registration><Permit> Number	FIRST PRD TEST USER	رقم <السجل التجاري><الرخصة>
Address [Headquarter]:	1659_TEST	العنوان (المركز الرئيسي):
Zone: Building: شارع: مدن	Zone: Building: شارع: مدن	المنطقة (المبنى): شارع: مدن
Street: شارع: مدن	Street: شارع: مدن	الشارع: مدن
City: قطر	City: قطر	البلد: قطر
Legal Form:	شركة ذ.م.م. مالكها شخص واحد	الشكل القانوني:
LLC with One Person	LLC with One Person	شركة ذ.م.م. مالكها شخص واحد
Activity Start Date:	23/02/1964	تاريخ بدء النشاط
Number of Branches:		عدد الفروع
Registered Taxes:		الضرائب المسجلة:
Income Tax	REGISTERED - 23/02/1964	الضريبة على الدخل
Excise Tax	REGISTERED - 01/06/2019	الضريبة الانتقائية

اللون: (داخل قطر) أو (خارج قطر) +974 44069941 أو (خارج قطر) +974 44069941



هذه الشهادة وثيقة رسمية موقعة رقمياً، ومزروعة عبر "تضليل".
الصلح معهن إن انتهت المدة المحددة على مستندك من خلال الاتصال على 100 (داخل قطر) أو +974 44069999 (خارج قطر)

2. In the case of entities under the jurisdiction of QFCA:

The TIN can be found in the Tax Card and in the Commercial Registration Extract issued by the QFC Companies Registration Office.

Section IV – TIN information on the domestic website

Please provide here hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

Information on the TINs issued by the GTA is available on the following websites:

- ✓ <https://www.almeezan.qa/LawView.aspx?opt&LawID=7862&language=ar> (Law No. 24 of 2018 on the Income Tax Law, in Arabic);
- ✓ <https://www.almeezan.qa/LawView.aspx?opt&LawID=8180&language=ar> (Decision of the Council of Ministers No. 39 of 2019 issuing the Executive Regulations of the Income Tax Law promulgated by Law No. 24 of 2018, in Arabic);
- ✓ <https://www.gta.gov.qa/en/> (General Tax Authority);
- ✓ <https://dhareeba.gov.qa> (Dhareeba System);

Information on the YINs issued by the QFCA are not available.

Section V – Contact point for further information

Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Bader Shaheen Al-Kuwari, Director of the Tax Treaty and International Cooperation, General Tax Authority, b.alkuwari@gta.gov.qa, ttic@gta.gov.qa;

Yousuf Abdulla Buhaddoud, Deputy Director at the Tax Treaty and International Cooperation, General Tax Authority, y.albuhaddoud@gta.gov.qa, ttic@gta.gov.qa;

Khawla Ahmed AlTurki, Head of the Exchange of Information and Administrative Assistance Unit, Tax Treaty and International Cooperation Department, General Tax Authority, k.alturki@gta.gov.qa, coi@gta.gov.qa;

Shani Rashidi Msangi, Accountant, Exchange of Information and International Cooperation Unit, s.rashidi@gta.gov.qa, coi@gta.gov.qa;

Ameena Khalid Buhazzaa, International Affairs Researcher, Exchange of Information and International Cooperation Unit, Abuhazzaa@gta.gov.qa, coi@gta.gov.qa;

Ibrahim Nasser Al-Marri, International Affairs Researcher, Exchange of Information and International Cooperation Unit, ialmarri@gta.gov.qa, coi@gta.gov.qa;

Majed Ahmed Al-Salem, International Affairs Researcher, Exchange of Information and International Cooperation Unit, malsalem@gta.gov.qa, coi@gta.gov.qa;

Sara Jaffal Al-Saeed, International Affairs Researcher, Exchange of Information and International Cooperation Unit, Salsaeed@gta.gov.qa, coi@gta.gov.qa;

Qatar Financial Center Authority Tax Department, tax@qfc.qa.