

State of Qatar Dispute Resolution Profile

(Last Updated: 8 November 2021)

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:**

Primary contact:

Mr. Bader Al'Kuware, Director of the Tax Treaty and International Cooperation (TTIC) Department, General Tax Authority of the State of Qatar, email: b.alkuwari@gta.gov.qa and TTIC@gta.gov.qa

Secondary contact:

Mr. Yousuf Buhaddoud, Deputy Director of the TTIC Department, email: y.albuhadoud@gta.gov.qa

Mr. Abdulla Al'Sulaiti, Head of Tax Treaties and Negotiation Unit (MAP cases, BAPAs programs, MAP statistics), email: aaalsulaiti@gta.gov.qa

Mrs. Fatima Al'Taweel, Tax Specialist (MAP cases, BAPAs programs, MAP statistics), email: f.altweel@gta.gov.qa

Mr. Lotfi Sellami Khelil, Tax Treaty Expert, l.ismail@gta.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
A. Preventing Disputes				
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?	Yes.	An appropriate procedure is put in place to publish agreements reached by the competent authority (CA) of the State of Qatar on difficulties or doubts arising as to the interpretation or application of Qatari tax treaties in appropriate cases on the official website of the General Tax Authority (GTA).	
2.	Are bilateral APA programmes implemented? If yes:	Yes.	Bilateral advance pricing arrangements (BAPA) programs are implemented for controlled transactions, based on Article 64 of the Executive Regulations (ER) of the Income Tax Law (ITL) and on the guidelines of the Organization for Economic Cooperation and Development (OECD) on Transfer Pricing (TP) for Multinational Enterprises (MNEs) and Tax Administrations.	
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	Yes.	Roll-back of APAs are authorized, 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. 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.	

Qatar Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			The retrospective application of the APAs will be subject, of course, to the applicable time limits for assessments.	
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	Yes.	The opening of a BAPA procedure is the result of a taxpayer's initiative with the GTA. The request must be presented at least 6 months before the opening of the first fiscal year (FY) covered by the request.	
c.	<ul style="list-style-type: none"> 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? 	Yes.	<p>The MAP Manual identifies the specific information and documentation that a taxpayer is required to submit with a request for MAP assistance.</p> <p>This Manual is 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 is not limited based on the argument that insufficient information was provided if the taxpayer has provided the required information.</p>	https://www.gta.gov.qa/en/mutual-agreement-procedure/
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	No.		
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	No.	The GTA 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	Yes.	The GTA has set up a training program for officials involved in the verification of the	

Qatar Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	ensure that any assessments made by them are in accordance with the provisions of your tax treaties?		taxpayers' situation, including a training based on the Forum on Tax Administration (FTA)'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. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes.		
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 administration making the adjustment as to whether the application of a domestic law anti-abuse provision conflicts 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 the tax administration and the taxpayer. According to the MAP Manual, audit settlements between the tax administration and the taxpayer do not preclude access to MAP.	https://www.gta.gov.qa/en/mutual-agreement-procedure/
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes.	The MAP Manual provides that taxpayers will be allowed access to the MAP, so that the CAs can resolve, through consultation, the double taxation that can arise, in the case of bona fide taxpayer-initiated foreign adjustments, that is	https://www.gta.gov.qa/en/mutual-agreement-procedure/

Qatar Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>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 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.</p>	
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	Yes.	The GTA recognizes the general principle that the choice of remedies should remain with the taxpayer and that the MAP which is	

Qatar Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	provided by the domestic law of your jurisdiction?		independent from the ordinary legal remedies available under domestic law. Indeed, where tax treaty-related disputes arise between taxpayers and the Qatari tax administration, a dispute resolution mechanism will be available to taxpayers based on the tax treaty, irrespective of the remedies provided by the domestic law of the Contracting Parties.	
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?	Yes.		
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?	Yes.	To provide certainty and clarity to taxpayers on the information and documentation requirement, Qatar published a MAP Manual 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.	https://www.gta.gov.qa/en/mutual-agreement-procedure/
14.	Are there specific timeline for the filing of a MAP request?	Yes.		

Qatar Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
15.	Are guidance on multilateral MAPs publicly available?	Yes.	The MAP Manual published by the GTA provides guidance on multilateral MAPs.	https://www.gta.gov.qa/en/mutual-agreement-procedure/
16.	Are tax collection procedures suspended during the period a MAP case is pending?	See detailed explanation	Appropriate measures will be taken for suspending collection procedures during the period a MAP case is pending, in accordance with the provisions of the relevant tax treaty.	
17.	Are there any fees charged to taxpayers for a MAP request?	No.		
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
C. Resolution of MAP Cases				
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?	Yes.	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 MAP statistics.	
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.		
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the	Yes.	The staff in charge of MAP processes have the authority to resolve MAP cases in accordance with the terms of the	https://www.gta.gov.qa/en/mutual-agreement-procedure/

Qatar Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	mission statement of the MAP office available in the annual report of the organisation?		<p>applicable tax treaty, without being 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 is provided in the MAP Manual, 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>	Yes.	<p>Some tax treaties 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"> Are there any legal limitations in your domestic law (for example in your 	No.		

Qatar Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	constitution) to include MAP arbitration in your tax treaties?			
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	Yes.		
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>	Yes.		
a.	<ul style="list-style-type: none"> 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? 	Yes.	The MAP Manual specifies that the CA will be legally bound to follow a domestic court decision in the MAP, and that the other CA will be informed accordingly.	https://www.gta.gov.qa/en/mutual-agreement-procedure/
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes.	The MAP Manual provides that taxpayers can request for a multi-year resolution through the MAP for recurring issues with respect to filed tax years.	https://www.gta.gov.qa/en/mutual-agreement-procedure/
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	Yes.	<p>The Qatari model of tax convention includes the equivalent of Paragraph 2 of Article 9 of the Model Tax Convention on Income and Capital.</p> <p>Qatar is committed to implement any agreement reached in MAP discussions, including by making appropriate</p>	

Qatar Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	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)?		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		Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
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?	Yes.		
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?	Yes.		
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. In addition, Qatar is willing to accept treaty provisions that any mutual agreement reached through MAP shall be	

Qatar Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response		Where publicly available information and guidance can be found
			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.		