



# ALL YOU NEED TO KNOW

**About Tax Return in Qatar**



## ◆ What is a Tax Return?

It's a form used to declare income, expenses, exemptions, and tax due. It's submitted to the General Tax Authority in Qatar and comes in four types:

- Tax return based on accrual
- Tax return on a cash basis
- 70/30 tax return
- Simplified tax return

## ◆ Who's required to submit a tax return?

All companies with a commercial registration, even if they aren't currently conducting business, are required to file a tax return in Qatar. This also applies to individuals who engage in economic activities and generate income, even if they qualify for tax exemptions, such as Qatari citizens.

## ◆ What's the deadline for submitting a tax return?

A tax return must be submitted within 4 months after the end of the tax year. The deadline for submitting a tax return may be extended for a period not exceeding (4) four months, starting from the date of the last deadline for submitting the tax return if the taxpayer requests this in accordance with the specified procedures.

## ◆ How to submit a tax return?

Tax returns are submitted through the Dhareeba tax portal ([dhareeba.gov.qa](https://dhareeba.gov.qa)) or the Dhareeba App.

## ◆ What are taxpayer obligations after submission?

- Take the initiative to submit an amended tax return to correct any errors or omissions and pay any additional tax that may be due because of the amendment.
- Keep accounting books, records, and supporting documents for 10 consecutive years for the year to which those books, records, and documents relate.
- Respond to requests from the General Tax Authority for additional explanations, statements, or documents relating to tax returns or accounting books, records, and documents.

## ◆ What are the consequences of not submitting a tax return?

Every taxpayer who fails to submit a tax return within the period specified by law is subject to a financial penalty of (500) Qatari Riyals for each day of delay in submission, with a maximum of (180,000) Qatari Riyals. Additionally, a financial penalty of (10,000) Qatari Riyals is imposed on a taxpayer who benefits from a tax exemption. Finally, a late payment penalty of (2%) of the tax due is applied for each month of delay or part thereof, not exceeding the total amount of tax due.

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