

04th February 2020

**To: Our valued clients,**

**Subject: Exchange of data between the Taxpayer and the General Tax Authority**

Qatar has published the new Executive Regulations of the New Income Tax Law No 24 of 2018 by way of Decision No. 39 of 2019 of the Council of Ministers in the official Gazette on 11th December 2019.

We have raised some highlights and key changes in our previous report, which was sent on 9th January 2020 (enclosed) and on 20th January 2020 (enclosed). However, we have noticed a new change, which was emerged during our meeting with the people in the General Tax Authority regarding article 37 of the Executive Regulation:

All public and private entities, establishments, charitable associations, and institutions shall notify the General Tax Authority of the following contracts, following Article (13) of the Income Tax Law:

- Agreements signed with non-residents that do not have a permanent establishment in the State irrespective of the contract's value.
- Service Contracts that equal to QR 200,000 and more signed with residents or with non-residents who have a permanent establishment in the State.
- Supply and apply (means contracting) Contracts that equal to QR 500,000 and more signed with residents or with non-residents who have a permanent establishment in the State.

The above should be submitted in accordance with a statement that will be provided by the General Tax Authority in which it includes detailed data of the contract, such as:

Date, name, value, contractor/service provider residence place, etc. Accordingly, the General Tax Authority may ask a copy when they see it necessary.

If the Taxpayer does not comply with the above requirements within 30 days from the date of signing the agreement, the General Tax Authority will impose a **penalty that equals to QR 10,000 (ten thousand Qatari Riyal)**.





Should you need any further information about the above subject, you can communicate with us directly.

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