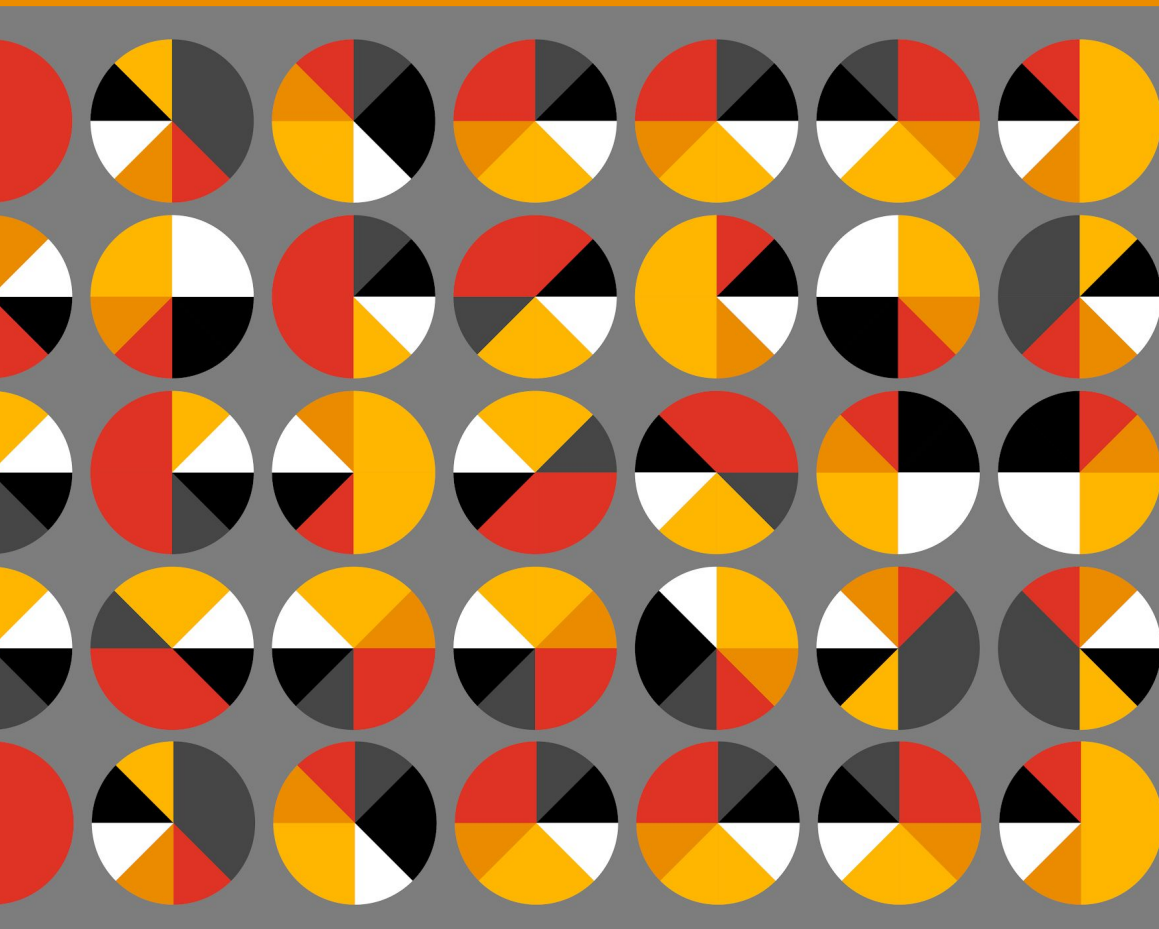


# Qatar: Requirement to submit Arabic financial statements

April 2021



We have previously communicated to you that in line with the provisions of the Circular No 14 of 2019, the General Tax Authority (“GTA”) requires all taxpayers to submit their Financial Statements (FS) in Arabic for the taxable year starting on 1 January 2020 and onwards. Based on recent enquiries, the GTA has reiterated that the taxpayers are expected to comply with this requirement. Hence we would like to remind all the taxpayers to follow the GTA’s instructions while submitting their annual income tax returns for the year ended 31 December 2020 and onwards.

### **Requirement to use Arabic language in corresponding with the GTA including submission of the financial statements (“FS”)**

After the issuance of the Law No. 7 of 2019 (in relation to protection of Arabic Language), in April 2019, the GTA issued the Circular No: 14 of 2019 requiring all the taxpayers to submit their FS in Arabic for the taxable years starting on 1 January 2020 and onwards.

With the introduction of Dhareeba during 2020, all income tax returns are now required to be submitted through Dhareeba. The income tax return filing module in Dhareeba currently does not specify that only Arabic FS should be attached. We further note that the Dhareeba system currently does not have an “automatic control/check” to verify whether the FS attached by taxpayers in Dhareeba are in Arabic or English. While the GTA has not issued any further official guidance with respect to the requirement to submit FS in Arabic (or whether FS in English only will continue to be acceptable), considering the provisions of the Circular 14 of 2019, there is a potential risk that the GTA may at a later stage reject the submission on the grounds of non-compliance (i.e. on the basis that submission of FS in Arabic is considered mandatory).

Based on our informal inquiries, the GTA has been reminding to submit Arabic FS starting from the taxable year ended 31 December 2020 and thereby comply with the requirements under the Circular No: 14 of 2019. We therefore recommend all the taxpayers to comply with the instructions contained in the Circular 14 of 2019 while submitting their annual income tax returns in Dhareeba unless any official guidance is issued by the GTA allowing taxpayers to submit their tax returns along with English FS.

**Let’s talk:** For a deeper discussion or in case of any queries please contact:

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