



Qatar General Tax Authority plans to introduce XBRL-based reporting for audited financial statements

January 2026

A large, stylized orange graphic consisting of two parallelogram shapes. One parallelogram is positioned below the 'January 2026' text, and the other is to its right, overlapping the first one. Both shapes are slanted to the right.

In brief

The GTA Intends to implement XBRL-based reporting for audited financial statements

Continuing our commitment to keeping you informed on tax and regulatory updates in Qatar, we wish to notify you that the General Tax Authority (“GTA”) has expressed its intention to introduce an XBRL-based reporting platform for submitting audited financial statements as part of the annual tax filing process.

This development marks a notable departure from the current practice of submitting financial statements in PDF or Excel formats and is a key element of the GTA’s wider digital transformation strategy designed to improve the accuracy, consistency, and efficiency of tax reporting.

Although the GTA has yet to formally announce the official implementation date for the new reporting system, information shared during a recent GTA webinar suggests that XBRL reporting may be adopted for forthcoming financial years, potentially commencing with FY 2025.

In detail

Overview of the GTA’s XBRL Initiative

The GTA’s XBRL initiative will establish a structured, machine-readable reporting framework aligned with IFRS-based standards, facilitating enhanced validation, automated checks, and advanced data analytics by the tax authority. The primary goals of this initiative include:

1. Enhancing the accuracy and consistency of financial data submitted for tax purposes
2. Minimising manual reviews and follow-up inquiries
3. Enabling automated validation and risk-based assessments
4. Aligning Qatar’s tax reporting framework with international best practices

As part of the implementation plan, the GTA has initiated a pilot programme involving selected auditors and tax advisors to test and validate the new reporting process ahead of a wider national rollout.

Key aspects of the new XBRL reporting process

According to the information provided by the GTA, the following principal components will be implemented under the new framework:

Dedicated XBRL submission platform

Audited financial statements must be filed in XBRL format via a specialised GTA platform, accessible through secure login credentials.

Compulsory use of GTA-specific taxonomy

Taxpayers are required to align their standalone financial statements with a GTA-prescribed XBRL taxonomy, developed in accordance with IFRS standards and distinct from the current QSE/QFMA taxonomies.

Alignment with audited financial statements

The XBRL submissions must be entirely consistent with the audited financial statements, with particular emphasis on the precise tagging of financial statements and accompanying notes.

Advanced validation and automated verification

The platform will conduct real-time validation checks to ensure structured, standardised, and internally coherent reporting before submission.

Enhanced analytics and review functions for the GTA

The structured data will enable the GTA to perform sophisticated analytics, reconciliations, and risk assessments, potentially altering the timing and approach of tax reviews and audits.

PwC's Observation

The introduction of XBRL-based reporting platform for the submission of audited financial statements in Qatar represents a significant shift in the Qatar tax landscape and the GTA's efforts to align with global best practices.

Following implementation, taxpayers will be required to submit audited financial statements in XBRL format, using a GTA-prescribed taxonomy that aligns with IFRS standards.

The new reporting platform is designed to streamline data collection and analysis by the GTA, potentially easing the burden on taxpayers during tax audits by reducing the need to gather and submit financial data manually.

It is crucial for taxpayers to familiarise themselves with these new reporting obligations and data requirements, ensuring that the submitted information remains consistent with the audited financial statements.

Additional guidance, including the confirmed effective date, detailed technical specifications, and transitional arrangements, will be provided by the GTA in due course.

Let's talk

For a deeper discussion or in case of any queries, please contact our below colleagues or visit our dedicated [TLS web page](#).



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