



## Tax Filing Deadline

In accordance with Article 29 of the Executive Regulations of the Income Tax Law No. 24 of 2018, all registered Taxpayers should submit their annual corporate income tax returns electronically and proceed with the payment of any resultant income tax within 4 months from the end of the taxable year. In this context, Taxpayers whose year ended 31 December 2021 must submit their 2021 tax returns on or before 30 April 2022.

Kindly note that the General Tax Authority (“GTA”) has not announced any general extension in the filing of tax return so far, unlike the last couple of years. Therefore, Taxpayers are recommended to be ready and ensure submission of tax returns on or before 30 April 2022.

## Specific requests for extension of the tax filing deadline

We would like to draw your attention to Article 30 of the Executive Regulations of the Income Tax Law No. 24 of 2018, which states that the GTA may grant an extension for the deadline to file the corporate tax return for a period up to **four months**, where there is a specific request made by the Taxpayer.

According to said Article, those Taxpayers who are unlikely to meet the above deadline are required to prepare and submit their applications for extension of the tax filing deadline at least 60 days prior to the tax filing deadline.

Therefore, Taxpayers whose income tax return submission is due by 30 April 2022 should submit a request for extension through Dhareeba on or **before 28 February 2022**. Said request should provide reasonable grounds and supporting information justifying the inability of the taxpayer to file the income tax return by the original regulatory deadline (i.e., 30 April 2022). It should be noted that the acceptance or rejection of such request is at the discretion of the GTA. It is often observed that the GTA rejects such requests unless there are solid grounds for an extension. Also please note that a submission of an extension request is **only possible**, if **Dhareeba does not show any tax payable amounts or penalties** due.

KPMG will be pleased to assist your business with requests to extend the submission deadline and ensure that such requests are submitted in an accurate and timely manner.

## In summary

The Income Tax Return filing deadline for entities with year ended 31 December 2021 is as tabulated below:

Classification of corporates	Year ended	Stipulated Tax filing deadline	Request for extension deadline
Foreign / Taxable entities	31 December 2021	30 April 2022	Before 28 February 2022
Qatari / resident GCC / Exempt entities	31 December 2021	30 April 2022	Before 28 February 2022

We recommend and urge all Taxpayers to take timely actions to ensure that the Income Tax returns are filed on time and avoid unnecessary penalties, and where necessary, request for an extension of the submission deadline before 28 February 2022.

### Additional important information

- Taxpayers should ensure that KPMG is appointed as their tax representative on the Dhareeba tax portal so that we can ensure seamless and timely assistance with 2021 tax filing.
- Late filing of Tax return attracts penalty of QAR 500 per day capped at QAR 180,000 and late payment of Tax is liable to a penalty of 2% per month capped to the Income Tax due.

If you have any questions or would like to discuss this further, please contact us.

Kind regards,



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