



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 through Dhareeba and proceed with the payment of any resultant income tax within 4 months from the end of the taxable year. In this respect, Taxpayers with financial year ended 31 December 2023 must submit their 2023 tax returns on or before 30 April 2024.

The tax return filing deadline for different types of entities with year ended 31 December 2023 is as tabulated below:

Classification of corporates	Year ended	Stipulated Tax filing deadline
Foreign / Taxable entities	31 December 2023	30 April 2024
Qatari / Resident GCC / Exempt entities / Simplified Filings	31 December 2023	30 April 2024

We recommend and urge all Taxpayers to take timely actions to ensure that the annual corporate income tax returns are filed on time to avoid unnecessary penalties.

### **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 2023 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 at the income tax due.

- Kindly note that the General Tax Authority (GTA) has not issued any notice for general extension in the filing of tax returns so far. Therefore, Taxpayers are recommended to be ready and ensure submission of tax returns on or before 30 April 2024.

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

Kind regards,



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