



# Updated Transfer Pricing Deadlines After Tax Return Extension

KPMG in Qatar



The General Tax Authority (GTA) has extended the tax return filing deadline for the fiscal year ended 31 December 2024, from 30 April 2025 to 31 August 2025. Following this decision from the GTA, the Transfer pricing deadlines will also be extended. Though the GTA has not officially clarified the Transfer pricing deadlines, the deadline for submission of Master file and Local file as per the Qatar Tax Law shall be 60 days after the tax return deadline. Having said this, the revised expected deadlines for Transfer pricing for the fiscal year ended 31 December 2024, shall be as under:

- Transfer pricing declaration – 31 August 2025 (along with the tax return)
- Master file and Local file – 31 October 2025 (tentative)

Please note that even though legally the deadlines for submission of Master file and Local file falls on 31 October 2025, based on our prior experiences, we have noticed that the deadlines on Dhareeba are reflected as 30 days after the tax return date, i.e., 30 September 2025 in this instance. Therefore, we strongly recommend to complete the submissions on or before 30 September 2025 in order to avoid the late filing penalties.

**It is important to note that the above deadlines are expected and tentative only. We will apprise you of the confirmed Transfer pricing revised deadlines upon receipt of communication from the GTA.**

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

Kind regards,



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