



KPMG Tax alert

No-Objection Certificate (NOC) for the purpose of "Retention"

Procedures for delivering a No-Objection Certificate (NOC) for disbursing the amounts/dues retained by the General Tax Authority (i.e., NOC for "Retention" purposes).

Kindly note that on 16th October 2022, the General Tax Authority ("GTA") issued the circular No.1 for the year 2022, providing guidance on the procedures for delivering a no-objection certificate (NOC) / tax clearance required to disburse the dues/amounts retained by the GTA with respect to the relevant contracts, subject to "Retention" rules in the State of Qatar.

We have summarized below the requirements to be provided along with the NOC application for your quick reference and action:

Documents and information required:

- A detailed trial balance in an Excel Format, which shows the detailed transactions for the years for which the tax clearance (NOC) is required.
- A statement of the projects and contracts executed by the company, indicating the contract number, the starting and end dates of the contract, the total contract value, the change orders, if any, the contracting party, and the payments received in terms of each contract for the years for which tax clearance is required.
- A copy of the contracts concluded, which were subject to "retention", with the Arabic translation when needed.
- An analysis of the revenues account by contract, determining the receivables, the completion rate, and paid amounts for each year separately, in addition to the general ledger in an Excel Format.
- Work completion certificates indicating the beginning, end, and value of works and change orders, with a statement of the amounts retained by the contracting authority for each contract for the years for which tax clearance is required.

How can KPMG help you?

In this respect, KPMG Qatar can help you to comply with the requirements of the Circular No. 1 for the year 2022 by providing support in the following areas:

- Support in reviewing the documents and information required by the above Circular and ensure the NOC submission set contains exhaustive and accurate information.

- Support with the submission of the NOC application along with the supporting documents to the GTA
- Support in providing clarifications that may be required by the GTA.

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

Kind Regards,



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