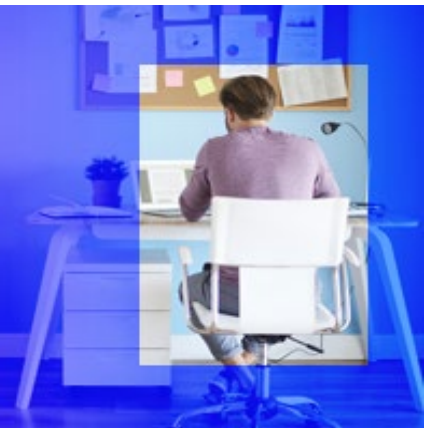




## Tax Alert: Extension of Deadline for filing Income Tax Return and Payment of Income Tax



### Extension of Deadline for filing Income Tax Return and Payment of Income Tax

The General Tax Authority (GTA) has issued Circular No. 2 for the year 2023 following an application made by several stakeholders on behalf of Taxpayers, requesting the GTA for an extension of time to submit Tax returns and pay Tax liability for entities with the year ended 31 December 2022 (FY2022).

In response to the request and considering the observance of the blessed month of Ramadan, which will be followed by the Eid Al-Fitr holiday expected to be celebrated in the last week of April 2023, the GTA has provided a **one (1) month extension** for filing of the Tax returns for FY2022. Therefore, the new Tax return submission deadline for Taxpayers with financial year ended 31 December 2022 has been extended to 31 May 2023. In consequence, any income tax liability for these Taxpayers shall also be due on or before 31 May 2023.

### Exclusions from this Extension

- Please note that this circular does not cover companies operating in the field of petroleum operations and petrochemical industries. **Taxpayers who fall under this category must submit their FY2022 Tax returns and pay the Tax liability by 30 April 2023.**
- In addition, Taxpayers with their financial year different from 31 December 2022 are not covered under this circular.

### Summary of provisions of Circular No. 2 for the year 2023

Please find below a summary of the Income Tax Return filing deadline for Taxable and Tax-exempt entities according to Circular 2 of 2023 issued on 22 March 2023 –

Classification	Year end	Original Tax filing deadline	Extended deadline	Period of extension
All Taxpayers (Foreign, Qatari Companies which are exempt from Tax)	31 December 2022	30 April 2023	31 May 2023	1 month
	Other year ends approved by the GTA (e.g., 31	4 months from the year-end (i.e., 31 July 2023)	Original filing deadline stands. Therefore, 4 months from the year-	No extension granted

	March 2023)		end (i.e., 31 July 2023)	
<b>Oil and gas Companies</b>	31 December 2022	30 April 2023	30 April 2023	No extension granted

The Circular has been issued in light of the exceptional circumstances that the Eid Al-Fitr holiday shall fall in the last week of April 2023 which is around the original tax filing deadline. The GTA wishes to grant this extension in a bid to provide convenience to the Taxpayers, business owners and other stakeholders and allow all to have a calm and fulfilling Holy month, followed by feasting, exchange gifts and celebrations with family and friends during one of the most important seasons of Qatar.

We at KPMG in Qatar are grateful that the GTA has made this thoughtful consideration to extend the deadline in view of Eid Al-Fitr.

While the extension provides ample time for Taxpayers to partake in the celebrations, we highly recommend our clients to work towards having the Tax returns submitted well within the revised deadline, to avoid any inconveniences.

#### **Additional important information**

- 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.

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

We wish you Ramadan Kareem!

Kind regards,



**Barbara Henzen**  
Partner – Tax Services  
KPMG Qatar  
E: [bhenzen@kpmg.com](mailto:bhenzen@kpmg.com)  
T: [+974 4457 6571](tel:+97444576571)



**Haythem Zayed**  
Partner – Tax Services  
KPMG Qatar  
E: [haythemz@kpmg.com](mailto:haythemz@kpmg.com)  
T: [+974 4457 6444](tel:+97444576444)

**Imran Ayub**  
Director Tax  
E: [iayub@kpmg.com](mailto:iayub@kpmg.com)  
T: [+974 4457 6529](tel:+97444576529)

**Abhishek Jain**  
Director Tax  
E: [anjain@kpmg.com](mailto:anjain@kpmg.com)  
T: [+974 4457 6538](tel:+97444576538)

**Uma Patankar**  
Associate Director Transfer Pricing  
E: [upatankar@kpmg.com](mailto:upatankar@kpmg.com)  
T: [+974 4457 6589](tel:+97444576589)

**Anand Krishnan**  
Associate Director Tax  
E: [ankrishnan@kpmg.com](mailto:ankrishnan@kpmg.com)  
T: [+974 4457 6444](tel:+97444576444)

**Priyanka Jaiswal**  
Associate Director Tax  
E: [pjaiswal@kpmg.com](mailto:pjaiswal@kpmg.com)

**Nurlan Sadraddinzade**  
Manager Tax  
E: [nsadraddinzade@kpmg.com](mailto:nsadraddinzade@kpmg.com)

T: [+ 974 4457 6511](tel:+97444576511)

T: [+ 974 4457 6453](tel:+97444576453)

**Khalil Khbabez**  
Manager Tax  
E: [kkhbabez@kpmg.com](mailto:kkhbabez@kpmg.com)  
T: [+ 974 4457 6574](tel:+97444576574)

**Diego Tay**  
Manager Transfer Pricing  
E: [diegot@kpmg.com](mailto:diegot@kpmg.com)  
T: [+ 974 4457 6444](tel:+97444576444)

**Damir Milanko**  
Manager Transfer Pricing  
E: [dmilanko@kpmg.com](mailto:dmilanko@kpmg.com)  
T: [+ 974 4457 6444](tel:+97444576444)

**Nouman Azam**  
Manager Tax  
E: [noazam@kpmg.com](mailto:noazam@kpmg.com)  
T: [+ 974 4457 6444](tel:+97444576444)

**Yousef Abdel-Aziz**  
Manager Tax  
E: [yabdelaziz@kpmg.com](mailto:yabdelaziz@kpmg.com)  
T: [+ 974 4457 6444](tel:+97444576444)



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