

**OECD/G20 Base Erosion and Profit Shifting
Project**



Making Dispute Resolution More Effective – MAP Peer Review Report, Qatar (Stage 1)

INCLUSIVE FRAMEWORK ON BEPS: ACTION 14



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Foreword

The integration of national economies and markets has increased substantially in recent years, putting a strain on the international tax rules, which were designed more than a century ago. Weaknesses in the current rules create opportunities for base erosion and profit shifting (BEPS), requiring bold moves by policy makers to restore confidence in the system and ensure that profits are taxed where economic activities take place and value is created.

Following the release of the report *Addressing Base Erosion and Profit Shifting* in February 2013, OECD and G20 countries adopted a 15-point Action Plan to address BEPS in September 2013. The Action Plan identified 15 actions along three key pillars: introducing coherence in the domestic rules that affect cross-border activities, reinforcing substance requirements in the existing international standards, and improving transparency as well as certainty.

After two years of work, measures in response to the 15 actions were delivered to G20 Leaders in Antalya in November 2015. All the different outputs, including those delivered in an interim form in 2014, were consolidated into a comprehensive package. The BEPS package of measures represents the first substantial renovation of the international tax rules in almost a century. Once the new measures become applicable, it is expected that profits will be reported where the economic activities that generate them are carried out and where value is created. BEPS planning strategies that rely on outdated rules or on poorly co-ordinated domestic measures will be rendered ineffective.

Implementation is now the focus of this work. The BEPS package is designed to be implemented via changes in domestic law and practices, and in tax treaties. With the negotiation of a multilateral instrument (MLI) having been finalised in 2016 to facilitate the implementation of the treaty related BEPS measures, over 90 jurisdictions are covered by the MLI. The entry into force of the MLI on 1 July 2018 paves the way for swift implementation of the treaty related measures. OECD and G20 countries also agreed to continue to work together to ensure a consistent and co-ordinated implementation of the BEPS recommendations and to make the project more inclusive. Globalisation requires that global solutions and a global dialogue be established which go beyond OECD and G20 countries.

A better understanding of how the BEPS recommendations are implemented in practice could reduce misunderstandings and disputes between governments. Greater focus on implementation and tax administration should therefore be mutually beneficial to governments and business. Proposed improvements to data and analysis will help support ongoing evaluation of the quantitative impact of BEPS, as well as evaluating the impact of the countermeasures developed under the BEPS Project.

As a result, the OECD established the OECD/G20 Inclusive Framework on BEPS (Inclusive Framework), bringing all interested and committed countries and jurisdictions on an equal footing in the Committee on Fiscal Affairs and all its subsidiary bodies. The

Inclusive Framework, which already has more than 135 members, is monitoring and peer reviewing the implementation of the minimum standards as well as completing the work on standard setting to address BEPS issues. In addition to BEPS members, other international organisations and regional tax bodies are involved in the work of the Inclusive Framework, which also consults business and the civil society on its different work streams.

This report was approved by the Inclusive Framework on 28 October 2020 and prepared for publication by the OECD Secretariat.

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Abbreviations and acronyms

APA	Advance Pricing Arrangement
BEPS	Base Erosion and Profit Shifting
FTA	Forum on Tax Administration
MAP	Mutual Agreement Procedure
OECD	Organisation for Economic Co-operation and Development

Executive summary

Qatar has an extensive tax treaty network with over 80 tax treaties. Qatar has a MAP programme, but has limited experience with resolving MAP cases. It has a small MAP inventory, with a small number of new cases submitted each year and 32 cases pending on 31 December 2019, all of which concern other MAP cases. Overall Qatar meets the majority of the elements of the Action 14 Minimum Standard. Where it has deficiencies, Qatar is working to address them.

All but five of Qatar's tax treaties contain a provision relating to MAP. Those treaties mostly follow paragraphs 1 through 3 of Article 25 of the OECD Model Tax Convention. Its treaty network is partly consistent with the requirements of the Action 14 Minimum Standard, except mainly for the fact that:

- Almost 40% of its tax treaties do not contain the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017), as the timeline to file a MAP request is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provision of the tax treaty
- Approximately 45% of its tax treaties neither contain a provision stating that mutual agreements shall be implemented notwithstanding any time limits in domestic law (which is required under Article 25(2), second sentence), nor the alternative provisions for Article 9(1) and Article 7(2) to set a time limit for making transfer pricing adjustments
- Almost 10% of its tax treaties do not contain the equivalent of Article 25(3), second sentence of the OECD Model Tax Convention (OECD, 2017) stating that the competent authorities may consult together for the elimination of double taxation for cases not provided for in the tax treaty.

In order to be fully compliant with all four key areas of an effective dispute resolution mechanism under the Action 14 Minimum Standard, Qatar needs to amend and update a certain number of its tax treaties. In this respect, Qatar signed and ratified the Multilateral Instrument. Through this instrument a number of its relevant tax treaties have been or will be modified to fulfil the requirements under the Action 14 Minimum Standard. Where treaties will not be modified, upon entry into force of the Multilateral Instrument for the treaties concerned, Qatar reported that it intends to update all of its tax treaties via bilateral negotiations to be compliant with the requirements under the Action 14 Minimum Standard. However, it has not yet put in place a plan in relation hereto although it is developing such a plan in order to bring all of its treaties in line with this standard.

Qatar in principle meets the Action 14 Minimum Standard concerning the prevention of disputes. It has in place a bilateral APA programme. This APA programme in theory enables taxpayers to request roll-back of bilateral APAs. However, no such cases were requested during the period of review.

Qatar meets some of the requirements regarding the availability and access to MAP under the Action 14 Minimum Standard. It provides access to MAP in all eligible cases, although it has since 1 January 2017 not received any MAP request concerning transfer pricing cases or cases where anti-abuse provisions are applied or cases where there has been an audit settlement. Furthermore, Qatar has in place a bilateral consultation or notification process for those situations in which its competent authority considers the objection raised by taxpayers in a MAP request as not justified, but this process is not documented. Qatar also has no guidance on the availability of MAP and how it applies this procedure in practice, although it indicated that it is planning to publish rules, guidelines and procedures on access to and the use of MAP in Qatar, including the specific information and documentation that should be submitted in a MAP request.

Concerning the average time needed to close MAP cases, the MAP statistics for Qatar for the period 2017-19 are as follows:

2017-19	Opening Inventory 1/1/2017	Cases started	Cases closed	End inventory 31/12/2019	Average time to close cases (in months)*
Attribution/allocation cases	0	0	0	0	n.a.
Other cases	1	33	2	32	18.61
Total	1	33	2	32	18.61

* The average time taken for resolving MAP cases for post-2016 cases follows the MAP Statistics Reporting Framework. For computing the average time taken for resolving pre-2017 MAP cases, Qatar used the same rules as the MAP Statistics Reporting Framework.

The number of cases Qatar closed in the period 2017-19 is less than the number of all new cases started in those years. Its MAP inventory as on 31 December 2019 increased significantly as compared to its inventory as on 1 January 2017. However, the 32 pending cases relate to the same issue with the same treaty partner. During these years, MAP cases were closed on average within a timeframe of 24 months (which is the pursued average for closing MAP cases received on or after 1 January 2017), as the average time necessary was 18.61 months. This concerns only other MAP cases.

Furthermore, Qatar meets all of the other requirements under the Action 14 Minimum Standard in relation to the resolution of MAP cases. Qatar's competent authority operates fully independently from the audit function of the tax authorities. Its organisation is adequate and the performance indicators used are appropriate to perform the MAP function.

Lastly, Qatar does not meet the Action 14 Minimum Standard as regards the implementation of MAP agreements as not all MAP agreements were implemented on a timely basis.

Introduction

Available mechanisms in Qatar to resolve tax treaty-related disputes

Qatar has entered into 87 tax treaties on income (and/or capital), 78 of which are in force.¹ These 87 treaties are being applied to 87 jurisdictions. All but five of these treaties provide for a mutual agreement procedure for resolving disputes on the interpretation and application of the provisions of the tax treaty. In addition, four of the 87 treaties provide for an arbitration procedure as a final stage to the mutual agreement procedure.²

Under the tax treaties that Qatar has entered into, the competent authority function is generally assigned to the Ministry of Finance. Accordingly, this function is delegated to the President of the General Tax Authority and further delegated to the Tax Treaty and International Co-operation Department and then, the Tax Treaties and Negotiation Unit within the General Tax Authority. The competent authority of Qatar currently employs four employees, including the Head of the Tax Treaty and Negotiation Unit and the Director of the Tax Treaty and International Co-operation Department that deal partly with MAP cases along with other tasks such as negotiation of tax treaties, tax treaty policy and exchange of information.

Qatar reported that guidance on the governance and administration of the mutual agreement procedure (“**MAP guidance**”) has been drafted and will be approved and published in English on the website of Qatar’s General Tax Authority by the last quarter of 2020.

Recent developments in Qatar

Qatar recently signed new treaties with Argentina (2018), Ghana (2018), Paraguay (2018), Somalia (2018) and Ukraine (2018), out of which only the treaty with Ukraine has entered into force.

Furthermore, on 4 December 2018, Qatar signed the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (“**Multilateral Instrument**”), to adopt, where necessary, modifications to the MAP article under its tax treaties in order to be compliant with the Action 14 Minimum Standard in respect of all relevant tax treaties. Qatar deposited its instrument of ratification of this instrument on 23 December 2019, following which the Multilateral Instrument for Qatar entered into force on 1 April 2020. With the depositing of the instrument of ratification, Qatar also submitted its list of notifications and reservations to that instrument.³ In relation to the Action 14 Minimum Standard, Qatar has not made any reservations pursuant to Article 16 of the Multilateral Instrument (concerning the mutual agreement procedure).

Where treaties will not be modified by the Multilateral Instrument, Qatar reported that it strives updating them through future bilateral negotiations. Qatar intends to put together

a plan to initiate negotiations with treaty partners giving importance to tax treaties under negotiation and to tax treaties that have already entered into force, in particular those with European and Asian States with which Qatar maintains very important economic and financial relations.

Basis for the peer review process

The peer review process entails an evaluation of Qatar’s implementation of the Action 14 Minimum Standard through an analysis of its legal and administrative framework relating to the mutual agreement procedure, as governed by its tax treaties, domestic legislation and regulations, as well as its MAP programme guidance (if any) and the practical application of that framework. The review process performed is desk-based and conducted through specific questionnaires completed by Qatar, its peers and taxpayers. The questionnaires for the peer review process were sent to Qatar and the peers on 20 December 2019.

The period for evaluating Qatar’s implementation of the Action 14 Minimum Standard ranges from 1 January 2017 to 31 December 2019 (“**Review Period**”). In general, developments following the Review Period, including the subsequent introduction of MAP Guidance, have not been taken into account for the analysis in this report. However, the report may depict some recent developments that have occurred after the Review Period, which at this stage will not impact the assessment of Qatar’s implementation of this minimum standard. In the update of this report, being stage 2 of the peer review process, these recent developments will be taken into account in the assessment and, if necessary, the conclusions contained in this report will be amended accordingly.

For the purpose of this report and the statistics below, in assessing whether Qatar is compliant with the elements of the Action 14 Minimum Standard that relate to a specific treaty provision, the newly negotiated treaties or the treaties as modified by a protocol, as described above, were taken into account, even if it concerned a modification or a replacement of an existing treaty. Reference is made to Annex A for the overview of Qatar’s tax treaties regarding the mutual agreement procedure.

In total five peers provided input: Austria, Poland, Portugal, Switzerland and Turkey. Out of these five peers, one had MAP cases with Qatar that started on or after 1 January 2017. This one peer represents approximately 3% of post-2016 MAP cases in Qatar’s inventory that started in 2017, 2018 or 2019. Most of the input received relates to the treaty provisions and peers in general stated that they had little experience with Qatar.

Qatar provided extensive answers in its questionnaire, which was submitted on time. Qatar was very responsive in the course of the drafting of the peer review report by responding timely and comprehensively to requests for additional information, and provided further clarity where necessary. In addition, Qatar provided the following information:

- MAP profile⁴
- MAP statistics⁵ according to the MAP Statistics Reporting Framework (see below).

Finally, Qatar is a member of the FTA MAP Forum and has shown good co-operation during the peer review process.

Overview of MAP caseload in Qatar

The analysis of Qatar’s MAP caseload relates to the period starting on 1 January 2017 and ending on 31 December 2019 (“**Statistics Reporting Period**”). According to the statistics provided by Qatar, its MAP caseload during this period was as follows:

2017-19	Opening Inventory 1/1/2017	Cases started	Cases closed	End inventory 31/12/2019
Attribution/allocation cases	0	0	0	0
Other cases	1	33	2	32
Total	1	33	2	32

General outline of the peer review report

This report includes an evaluation of Qatar’s implementation of the Action 14 Minimum Standard. The report comprises the following four sections:

- A. Preventing disputes
- B. Availability and access to MAP
- C. Resolution of MAP cases
- D. Implementation of MAP agreements.

Each of these sections is divided into elements of the Action 14 Minimum Standard, as described in the terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective (“**Terms of Reference**”).⁶ Apart from analysing Qatar’s legal framework and its administrative practice, the report also incorporates peer input and responses to such peer input by Qatar, where applicable. Furthermore, the report depicts the changes adopted and plans shared by Qatar to implement elements of the Action 14 Minimum Standard where relevant. The conclusion of each element identifies areas for improvement (if any) and provides for recommendations how the specific area for improvement should be addressed.

The objective of the Action 14 Minimum Standard is to make dispute resolution mechanisms more effective and concerns a continuous effort. Therefore, this peer review report includes recommendations that Qatar continues to act in accordance with a given element of the Action 14 Minimum Standard, even if there is no area for improvement for this specific element.

Notes

1. The tax treaties Qatar has entered into are available at: <https://www.almeezan.qa/AgreementsBySubject.aspx?searchText=%D8%A7%D8%B2%D8%AF%D9%88%D8%A7%D8%AC%20%D8%B6%D8%B1%D9%8A%D8%A8%D9%8A&typeId=subject&agryear=&agrytype=0&language=en>. The treaties that are signed but have not yet entered into force are with Argentina (2018), Belgium (2007), Gabon (2015), Gambia (2014), Ghana (2018), Mauritania (2003), Nigeria (2016), Paraguay (2018) and Somalia (2018). In addition, Qatar has signed a new treaty with Morocco (2013) that is not in force yet and which, if ratified, would replace its existing treaty with Morocco (2006) that is still in force. However, since the provisions relating to this report are identical in both treaties, the existing treaty with Morocco that is still in force has been considered for the purpose of this analysis. Reference is made to Annex A for the overview of Qatar’s tax treaties.

2. This concerns Qatar’s treaties with Gabon, Netherlands, Nigeria and the United Kingdom. Reference is made to Annex A for the overview of Qatar’s tax treaties.
3. Available at: www.oecd.org/tax/treaties/beps-mli-position-qatar-instrument-deposit.pdf.
4. Available at <https://www.oecd.org/tax/dispute/Qatar-Dispute-Resolution-Profile.pdf>.
5. The MAP statistics of Qatar are included in Annex B and C of this report.
6. Terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective. Available at: www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf.

Part A

Preventing disputes

[A.1] **Include Article 25(3), first sentence, of the OECD Model Tax Convention in tax treaties**

Jurisdictions should ensure that their tax treaties contain a provision which requires the competent authority of their jurisdiction to endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of their tax treaties.

1. Cases may arise concerning the interpretation or the application of tax treaties that do not necessarily relate to individual cases, but are more of a general nature. Inclusion of the first sentence of Article 25(3) of the OECD Model Tax Convention (OECD, 2017) in tax treaties invites and authorises competent authorities to solve these cases, which may avoid submission of MAP requests and/or future disputes from arising, and which may reinforce the consistent bilateral application of tax treaties.

Current situation of Qatar’s tax treaties

2. Out of Qatar’s 87 tax treaties, 81 contain a provision equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017) requiring their competent authority to endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the tax treaty. The remaining six treaties do not contain a provision that is based on or equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017).

3. Qatar reported that it is willing to enter into MAP agreements of a general nature even where the applicable treaty does not contain a provision equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017). However, Qatar indicated that such agreements of a general nature are not published.

Anticipated modifications

Multilateral Instrument

4. Qatar signed the Multilateral Instrument and has deposited its instrument of ratification on 23 December 2019. The Multilateral Instrument has entered into force for Qatar on 1 April 2020.

5. Article 16(4)(c)(i) of that instrument stipulates that Article 16(3), first sentence – containing the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017) – will apply in the absence of a provision in tax treaties that is equivalent to

Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017). In other words, in the absence of this equivalent, Article 16(4)(c)(i) of the Multilateral Instrument will modify the applicable tax treaty to include such equivalent. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified, pursuant to Article 16(6)(d)(i), the depositary that this treaty does not contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017).

6. With regard to the six tax treaties identified above that are considered not to contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar listed all of them as a covered tax agreement under the Multilateral Instrument but only for three did it make, pursuant to Article 16(6)(d)(i), a notification that they do not contain a provision described in Article 16(4)(c)(i). Of the relevant three treaty partners, two are not a signatory to the Multilateral Instrument. Therefore, at this stage, one of the six tax treaties identified above will be modified by the Multilateral Instrument upon its entry into force for this treaty to include the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017).

Bilateral modifications

7. Qatar reported that when the tax treaties that do not contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017) will not be modified by the Multilateral Instrument, it intends to update them via bilateral negotiations with a view to be compliant with element A.1. Qatar reported that it is working on a plan giving importance to tax treaties under negotiation and to tax treaties that have already entered into force, in particular those with European and Asian States with which Qatar maintains very important economic and financial relations.

Peer input

8. For the six treaties identified that do not contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017), the relevant peers did not provide input.

Conclusion

	Areas for Improvement	Recommendations
[A.1]	Six out of 87 tax treaties do not contain a provision that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017). One of these six treaties is expected to be modified, upon entry into force, by the Multilateral Instrument to include the required provision.	For the remaining five treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar should request the inclusion of the required provision via bilateral negotiations.
		To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.
		In addition, Qatar should maintain its stated intention to include the required provision in all future tax treaties.

[A.2] Provide roll-back of bilateral APAs in appropriate cases

Jurisdictions with bilateral advance pricing arrangement (“APA”) programmes should provide for the roll-back of APAs in appropriate cases, subject to the applicable time limits (such as statutes of limitation for assessment) where the relevant facts and circumstances in the earlier tax years are the same and subject to the verification of these facts and circumstances on audit.

9. An APA is an arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustment thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time.¹ The methodology to be applied prospectively under a bilateral or multilateral APA may be relevant in determining the treatment of comparable controlled transactions in previous filed years. The “roll-back” of an APA to these previous filed years may be helpful to prevent or resolve potential transfer pricing disputes.

Qatar’s APA programme

10. Qatar is authorised to enter into bilateral APAs and the legal basis for this is Qatar’s Income Tax Law² to be found (in Arabic) at <https://www.almeezan.qa/LawPage.aspx?id=7862&language=ar> and its implementing regulations³ to be found (in Arabic) at <https://www.almeezan.qa/LawPage.aspx?id=8180&language=ar>. However, Qatar clarified that bilateral APAs are only possible with States with which Qatar has signed a tax treaty including a provision that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention. The regulations provide that a decision of the Minister of Finance will put in place the conditions and procedure relating to bilateral advance pricing arrangements. Accordingly, Qatar reported that a draft decision of the Minister of Finance relating to bilateral advance pricing arrangements has been sent to the general tax authority, which will be implemented soon. However, Qatar clarified that Qatar is legally permitted to enter into bilateral APAs with taxpayers irrespective of this decision.

11. Qatar reported that a bilateral APA generally relates to all transactions between associated enterprises or within the same enterprise, on operations between the head office and one or more of its permanent establishments. The APA request should relate to the method to be used for pricing and may cover an entire transaction or a particular business line, function or product. Qatar clarified that the scope of the APA may be extended or restricted depending on the request presented by the taxpayer and its impact on the tax base of the other State.

12. In this regard, Qatar reported that the request for an APA must be presented at least 6 months prior to the start of the first fiscal year covered by the request and must include a specific transfer pricing method chosen by the taxpayer along with all supporting data substantiating this choice. Qatar further clarified that a taxpayer already being audited does not preclude the submission of an APA request for future transactions, although ongoing audit operations are not suspended and nothing prevents further audit operations for future years.

13. Qatar reported that in addition to submitting the APA request in Qatar, the taxpayer must make the request in the other State concerned as well and must send a copy of such request to Qatar within 2 months from the date of submission of the request in Qatar. Qatar clarified that there is no specified time-period for which an APA would typically run in Qatar.

Roll-back of bilateral APAs

14. Qatar reported that it is possible to obtain a roll-back of bilateral APAs in appropriate cases, where it has been verified that the relevant facts and circumstances in the earlier tax years are the same. Such verification will be conducted in the course of processing the request where tax audits have not been finalised for the relevant previous years. However, where audit has been completed for the relevant years, the roll-back may be granted based on the facts used for such audit.

15. However, there is no further guidance available on the circumstances in which such roll-back would be granted.

Practical application of roll-back of bilateral APAs

16. Qatar reported not to have received any requests for bilateral APAs during the Review Period.

17. All peers indicated that they had not received any requests for roll back of bilateral APAs with Qatar.

Anticipated modifications

18. Qatar indicated that it does not anticipate any modifications in relation to element A.2.

Conclusion

	Areas for Improvement	Recommendations
[A.2]	Qatar is in theory able to provide for roll-back of bilateral APAs. However, since it did not receive a request for roll-back of a bilateral APA during the Review Period, it was not possible at this stage to evaluate the effective implementation of this element in practice.	

Notes

1. This description of an APA based on the definition of an APA in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
2. Law No. 24 of the year 2018.
3. Decision of the Council of Ministers No. 39 of the year 2020 of the Income Tax Law promulgated by Law No. 24 of the year 2018.

References

OECD (2017a), *Model Tax Convention on Income and on Capital 2017 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/g2g972ee-en>.

OECD (2017b), *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017*, <https://dx.doi.org/10.1787/tpg-2017-en>.

Part B

Availability and access to MAP

[B.1] Include Article 25(1) of the OECD Model Tax Convention in tax treaties

Jurisdictions should ensure that their tax treaties contain a MAP provision which provides that when the taxpayer considers that the actions of one or both of the Contracting Parties result or will result for the taxpayer in taxation not in accordance with the provisions of the tax treaty, the taxpayer, may irrespective of the remedies provided by the domestic law of those Contracting Parties, make a request for MAP assistance, and that the taxpayer can present the request within a period of no less than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the tax treaty.

19. For resolving cases of taxation not in accordance with the provisions of the tax treaty, it is necessary that tax treaties include a provision allowing taxpayers to request a mutual agreement procedure and that this procedure can be requested irrespective of the remedies provided by the domestic law of the treaty partners. In addition, to provide certainty to taxpayers and competent authorities on the availability of the mutual agreement procedure, a minimum period of three years for submission of a MAP request, beginning on the date of the first notification of the action resulting in taxation not in accordance with the provisions of the tax treaty, is the baseline.

Current situation of Qatar's tax treaties

Inclusion of Article 25(1), first sentence of the OECD Model Tax Convention

20. None of Qatar's 87 tax treaties contain a provision equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b) and allowing taxpayers to submit a MAP request to the competent authority of either state when they consider that the actions of one or both of the treaty partners result or will result for the taxpayer in taxation not in accordance with the provisions of the tax treaty and that can be requested irrespective of the remedies provided by domestic law of either state. In addition, 78 of Qatar's tax treaties contain a provision equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), allowing taxpayers to submit a MAP request to the competent authority of the state in which they are resident.

21. The remaining nine treaties can be categorised as follows:

Provision	Number of tax treaties
A variation of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), whereby taxpayers can only submit a MAP request to the competent authority of the contracting state of which they are resident.	4
No MAP Provision based on or equivalent to Article 25 of the OECD Model Tax Convention (OECD, 2017)	5

22. The four treaties mentioned in the first row of the table are considered not to have the full equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), since taxpayers are not allowed to submit a MAP request in the state of which they are a national where the case comes under the non-discrimination article. However, for the following reasons all of these treaties are considered to be in line with this part of element B.1:

- The relevant tax treaty does not contain a non-discrimination provision and only applies to residents of one of the states (one treaty).
- The non-discrimination provision of the relevant tax treaty only covers nationals that are resident of one of the contracting states. Therefore, it is logical to allow only for the submission of MAP requests to the state of which the taxpayer is a resident (three treaties).

23. The remaining five treaties mentioned in the second row of the table contain a dispute resolution provision, but not a provision based on Article 25 of the OECD Model Tax Convention (OECD, 2017) that allows taxpayers to file for a MAP. Consequently, these five treaties are considered not to be in line with this part of element B.1.

Inclusion of Article 25(1), second sentence of the OECD Model Tax Convention

24. Out of Qatar's 87 tax treaties, 47 contain a provision equivalent to Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017) allowing taxpayers to submit a MAP request within a period of no less than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the particular tax treaty.

25. The remaining 40 tax treaties that do not contain such provision can be categorised as follows:

Provision	Number of tax treaties
No MAP Provision based on or equivalent to Article 25 of the OECD Model Tax Convention (OECD, 2017)	5
No filing period for a MAP request	1
Filing period less than 3 years for a MAP request (2 years)	34

Practical application

Article 25(1), first sentence, of the OECD Model Tax Convention

26. As indicated in paragraphs 20 to 23 above, all but five of Qatar’s tax treaties allow taxpayers to file a MAP request irrespective of domestic remedies. Qatar reported that submitting a MAP request does not deprive taxpayers from other remedies available under their respective domestic tax law. Qatar further clarified that access to MAP would not be denied on the grounds that the taxpayer has pursued domestic remedies. However, Qatar reported that its competent authority cannot deviate from court decisions rendered in Qatar.

27. Chapter 6.3 of Qatar’s draft MAP guidance, titled “Limitations on access to the mutual agreement procedure” clarifies that a MAP request would not be denied on the basis that the taxpayer has pursued domestic remedies or that a Court has rendered a decision on the matter. However, it is clarified in this chapter that the competent authority is not allowed to deviate from a final Court decision and that in such cases, access to MAP would be granted but the competent authority would inform the treaty partner’s competent authority of such decision, with an aim to decide to either agree on the case according to the decision or agree not to agree.

Article 25(1), second sentence, of the OECD Model Tax Convention

28. Qatar has reported that it has a general provision on statute of limitation under which the limitation period would be five years from the end of the year in which the return is filed or in case of undeclared income, ten years from the end of the year in which the income was realized.

29. However, Qatar reported that, if the tax treaty does not contain a filing period for MAP requests, its competent authority will follow the time limit provided for in Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017), namely three years as from the first notification of the action resulting in taxation not in accordance with the provisions of the tax treaty.

30. This position is confirmed in chapter 6.2 of Qatar’s draft MAP guidance titled “Conditions of acceptability of a request” and Annex 2 attached to it titled “Annex 2. – Timeline for a Typical MAP Process”.

Anticipated modifications

Multilateral Instrument

31. Qatar signed the Multilateral Instrument and has deposited its instrument of ratification on 23 December 2019. The Multilateral Instrument has entered into force for Qatar on 1 April 2020.

Article 25(1), first sentence of the OECD Model Tax Convention

32. Article 16(4)(a)(i) of that instrument stipulates that Article 16(1), first sentence – containing the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b) and allowing the submission of MAP requests to the competent authority of either contracting state – will apply in place of or in the absence of a provision in tax treaties that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it

read prior to the adoption of the Action 14 final report (OECD, 2015b). However, this shall only apply if both contracting parties to the applicable tax treaty have listed this tax treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified the depositary, pursuant to Article 16(6)(a), that this treaty contains the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b). Article 16(4)(a)(i) will for a tax treaty not take effect if one of the treaty partners has, pursuant to Article 16(5)(a), reserved the right not to apply the first sentence of Article 16(1) of that instrument to all of its covered tax agreements.

33. With the depositing of its instrument of ratification, Qatar opted, pursuant to Article 16(4)(a)(i) of that instrument, to introduce in its tax treaties a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b), allowing taxpayers to submit a MAP request to the competent authority of either contracting state. In other words, where under Qatar's tax treaties taxpayers currently have to submit a MAP request to the competent authority of the contracting state of which they are resident, Qatar opted to modify these treaties allowing taxpayers to submit a MAP request to the competent authority of either contracting state. In this respect, Qatar listed 75 of its 87 treaties as a covered tax agreement under the Multilateral Instrument and made, on the basis of Article 16(6)(a), for 71 the notification that they contain a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b).

34. In total, 21 of the 71 relevant treaty partners are not a signatory to the Multilateral Instrument, whereas 22 reserved, pursuant to Article 16(5)(a), the right not to apply the first sentence of Article 16(1) to its existing tax treaties, with a view to allow taxpayers to submit a MAP request to the competent authority of either contracting state. Out of the remaining 28 treaty partners, 27 listed their treaty with Qatar as having a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b).

35. Of these 27 treaty partners, 14 already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between Qatar and these treaty partners, and therefore has modified these treaties to include the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b). For the remaining 13 treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

36. Furthermore, for the remaining four treaties of the 75 treaties, for which Qatar did not make a notification on the basis of Article 16(6)(a), three treaty partners are not signatories to the Multilateral Instrument. For the remaining treaty partner, the treaty partner is a signatory to the Multilateral Instrument and has not made a reservation under this provision. For this treaty as well as the treaty for which the treaty partner did not make a notification on the basis of Article 16(6)(a), the Multilateral Instrument will only supersede these treaties to the extent that the provisions contained therein are incompatible with the first sentence of Article 16(1). Since the provisions of the covered tax agreements do not contain the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as it read prior to the adoption of or as amended by the Action 14 final report (OECD, 2015b), they are considered to be incompatible with the first sentence of Article 16(1). Therefore, at this stage the Multilateral Instrument will, upon entry into

force, supersede these treaties to include the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b).

37. In view of the above and in relation to the five treaties identified in paragraphs 20 to 23 that are considered not to contain the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), one is part of the 29 treaties that will be modified or superseded by the Multilateral Instrument.

Article 25(1), second sentence of the OECD Model Tax Convention

38. With respect to the period of filing of a MAP request, Article 16(4)(a)(ii) of the Multilateral Instrument stipulates that Article 16(1), second sentence – containing the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017) – will apply where such period is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of a tax treaty. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified, pursuant to Article 16(6)(b)(i), the depositary that this treaty does not contain the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017).

39. With regard to the 34 tax treaties identified in paragraph 25 above that contain a filing period for MAP requests of less than three years, Qatar listed 31 treaties as a covered tax agreement under the Multilateral Instrument and made for all, pursuant to Article 16(6)(b)(i), a notification that they do not contain a provision described in Article 16(4)(a)(ii). Of the 31 relevant treaty partners, 11 are not a signatory to the Multilateral Instrument. The remaining 20 tax treaties partners also made such notification.

40. Of these 20 treaty partners, nine already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between Qatar and these treaty partners, and therefore has modified these treaties to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). For the remaining 11 treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

Bilateral modifications

41. Qatar reported that when the tax treaties that do not contain the equivalent of Article 25(1) of the OECD Model Tax Convention (OECD, 2015a) as it read prior to the adoption of the Action 14 final report (OECD, 2015b), will not be modified by the Multilateral Instrument, it intends to update them via bilateral negotiations with a view to be compliant with element B.1. Qatar reported that it is working on a plan giving importance to tax treaties under negotiation and to tax treaties that have already entered into force, in particular those with European and Asian States with which Qatar maintains very important economic and financial relations.

42. In addition, Qatar reported it will seek to include Article 25(1) of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b), in all of its future tax treaties.

Peer input

43. For the five treaties identified that do not contain the equivalent of Article 25(1), first sentence of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b), the relevant peers did not provide input. For the 34 treaties identified that do not contain the equivalent of Article 25(1), second sentence of the OECD Model Tax Convention (OECD, 2017), one peer provided input. This peer noted that its treaty with Qatar does not meet the minimum standard, but that it has made all notifications required under the Multilateral Instrument to ensure that their treaty with Qatar will be modified by that instrument. This treaty is one of six treaties that have been modified by the Multilateral Instrument to be in line with this part of element B.1.

Conclusion

	Areas for Improvement	Recommendations
	<p>Five out of 87 tax treaties do not contain a provision that is equivalent to either Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b). Of these five treaties:</p> <ul style="list-style-type: none"> • One is expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b). • The remaining four treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>As the remaining four treaties will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), first sentence of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b), Qatar should request the inclusion of the required provision via bilateral negotiations, either</p> <ol style="list-style-type: none"> a. as amended in the Action 14 final report (OECD, 2015b), or b. as it read prior to the adoption of Action 14 final report (OECD, 2015b), thereby including the full sentence of such provision. <p>To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.</p>
[B.1]	<p>34 out of 87 tax treaties do not contain the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017), as the timeline to file a MAP request is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provision of the tax treaty. Of these 34 treaties:</p> <ul style="list-style-type: none"> • Nine have been modified by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • 11 are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • The remaining 14 treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>As 14 treaties will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), second sentence of the OECD Model Tax Convention (OECD, 2017) in the treaties that currently do not contain such equivalent, Qatar should request the inclusion of the required provision via bilateral negotiations.</p> <p>To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.</p>
	-	<p>In addition, Qatar should maintain its stated intention to include Article 25(1) of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b) in all future tax treaties.</p>

[B.2] Allow submission of MAP requests to the competent authority of either treaty partner, or, alternatively, introduce a bilateral consultation or notification process

Jurisdictions should ensure that either (i) their tax treaties contain a provision which provides that the taxpayer can make a request for MAP assistance to the competent authority of either Contracting Party, or (ii) where the treaty does not permit a MAP request to be made to either Contracting Party and the competent authority who received the MAP request from the taxpayer does not consider the taxpayer's objection to be justified, the competent authority should implement a bilateral consultation or notification process which allows the other competent authority to provide its views on the case (such consultation shall not be interpreted as consultation as to how to resolve the case).

44. In order to ensure that all competent authorities concerned are aware of MAP requests submitted, for a proper consideration of the request by them and to ensure that taxpayers have effective access to MAP in eligible cases, it is essential that all tax treaties contain a provision that either allows taxpayers to submit a MAP request to the competent authority:

- i. of either treaty partner; or, in the absence of such provision,
- ii. where it is a resident, or to the competent authority of the state of which they are a national if their cases come under the non-discrimination article. In such cases, jurisdictions should have in place a bilateral consultation or notification process where a competent authority considers the objection raised by the taxpayer in a MAP request as being not justified.

Domestic bilateral consultation or notification process in place

45. As discussed under element B.1, out of Qatar's 87 treaties, none currently contain a provision equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b), allowing taxpayers to submit a MAP request to the competent authority of either treaty partner. However, as was also discussed under element B.1, 29 of these 87 treaties have been or will be modified or superseded by the Multilateral Instrument to allow taxpayers to submit a MAP request to the competent authority of either treaty partner.

46. Qatar reported that if its competent authority considers that an objection raised by the taxpayer is not justified, it notifies the other competent authority of the same. Accordingly, Annex 2 attached to Qatar's draft MAP guidance titled "Annex 2. – Timeline for a Typical MAP Process" states that where the objection raised by a taxpayer in a MAP request is considered by Qatar's competent authority to not be justified, it would inform or consult the other competent authority, if the relevant tax treaty does not allow the taxpayer to submit its request to the other competent authority, within 4 months from the date of receipt of the request.

47. However, Qatar clarified that it has not internally documented a specific procedure for such notification.

Practical application

48. Qatar reported that since 1 January 2017 its competent authority has for none of the MAP requests it received decided that the objection raised by taxpayers in such request was not justified. The 2017 and 2018 MAP Statistics as well as the preliminary MAP statistics submitted for 2019 submitted by Qatar also show that none of its MAP cases was closed with the outcome "objection not justified".

49. All peers that provided input indicated not being aware of any cases for which Qatar’s competent authority denied access to MAP. They also reported not having been consulted/notified of a case where Qatar’s competent authority considered the objection raised in a MAP request as not justified. This can be explained by the fact that Qatar since this date did not consider that an objection raised in a MAP request was not justified.

Anticipated modifications

50. Qatar indicated that it will introduce a documented bilateral consultation or notification process for those situations where its competent authority considers an objection raised in a MAP request as being not justified.

Conclusion

	Areas for Improvement	Recommendations
[B.2]	None of the 87 treaties contain a provision equivalent to Article 25(1) of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b), allowing taxpayers to submit a MAP request to the competent authority of either treaty partners. For these treaties no documented bilateral consultation or notification process is in place, which allows the other competent authority concerned to provide its views on the case when the taxpayer’s objection raised in the MAP request is considered not to be justified.	Qatar should follow its stated intention to document its notification and/or consultation process and provide in that document rules of procedure on how that process should be applied in practice, including the steps to be followed and timing of these steps. Furthermore, Qatar should apply that process in practice for cases in which its competent authority considered the objection raised in a MAP request not to be justified and when the tax treaty concerned does not contain Article 25(1) of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b).

[B.3] Provide access to MAP in transfer pricing cases

Jurisdictions should provide access to MAP in transfer pricing cases.

51. Where two or more tax administrations take different positions on what constitutes arm’s length conditions for specific transactions between associated enterprises, economic double taxation may occur. Not granting access to MAP with respect to a treaty partner’s transfer pricing adjustment, with a view to eliminating the economic double taxation that may arise from such adjustment, will likely frustrate the main objective of tax treaties. Jurisdictions should thus provide access to MAP in transfer pricing cases.

Legal and administrative framework

52. Out of Qatar’s 87 tax treaties, 30 contain a provision equivalent to Article 9(2) of the OECD Model Tax Convention (OECD, 2017) requiring their state to make a correlative adjustment in case a transfer pricing adjustment is imposed by the treaty partner. Four tax treaties do not contain in its entirety a provision that is based on Article 9 of the OECD Model Tax Convention (OECD, 2017) with regard to associated enterprises. Furthermore, seven tax treaties do not contain a provision that is based on or equivalent to Article 9(2) of the OECD Model Tax Convention (OECD, 2017). The remaining 46 treaties contain a provision that is based on Article 9(2) of the OECD Model Tax Convention (OECD, 2017), but deviate from this provision for the following reasons:

- 43 treaties contain a provision that is based on Article 9(2) of the OECD Model Tax Convention (OECD, 2017), but the granting of a corresponding adjustment could be read as only optional as the word “shall” is replaced by “may”.

- Three treaties contain a provision that is based on Article 9(2) of the OECD Model Tax Convention (OECD, 2017), but is considered not being equivalent thereof as it stipulates that a corresponding adjustment can only be made through an agreement or consultation between the competent authorities.

53. Access to MAP should be provided in transfer pricing cases regardless of whether the equivalent of Article 9(2) is contained in Qatar’s tax treaties and irrespective of whether its domestic legislation enables the granting of corresponding adjustments. In accordance with element B.3, as translated from the Action 14 Minimum Standard, Qatar indicated that it will always provide access to MAP for transfer pricing cases and is willing to make corresponding adjustments, regardless of whether the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017) is contained in its tax treaties.

54. Qatar’s draft MAP guidance explicitly states in the chapter 3.1.2 titled “Cases of economic double taxation” that access to MAP is granted in transfer pricing cases irrespective of whether a tax treaty contains the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017).

Application of legal and administrative framework in practice

55. Qatar reported that since 1 January 2017, it has not denied access to MAP on the basis that the case concerned a transfer pricing case. However, no such cases in relation hereto were received in this period.

56. All peers that provided input indicated not being aware of a denial of access to MAP by Qatar since 1 January 2017 on the basis that the case concerned was a transfer pricing case.

Anticipated modifications

57. Qatar reported that it is in favour of including Article 9(2) of the OECD Model Tax Convention (OECD, 2017) in its tax treaties where possible and that it will seek to include this provision in all of its future tax treaties. In that regard, Qatar signed the Multilateral Instrument for which it deposited its instrument of ratification on 23 December 2019. Article 17(2) of that instrument stipulates that Article 17(1) – containing the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017) – will apply in place of or in the absence of a provision in tax treaties that is equivalent to Article 9(2) of the OECD Model Tax Convention (OECD, 2017). However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument. Article 17(2) of the Multilateral Instrument does not take effect for a tax treaty if one or both of the treaty partners have, pursuant to Article 17(3), reserved the right not to apply Article 17(1) for those tax treaties that already contain the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017), or not to apply Article 17(1) in the absence of such equivalent under the condition that: (i) it shall make appropriate corresponding adjustments or (ii) its competent authority shall endeavour to resolve the case under mutual agreement procedure of the applicable tax treaty. Where neither treaty partner has made such a reservation, Article 17(4) of the Multilateral Instrument stipulates that both have to notify the depositary whether the applicable treaty already contains a provision equivalent to Article 9(2) of the OECD Model Tax Convention (OECD, 2017). Where such a notification is made by both of them, the Multilateral Instrument will modify this treaty to replace that provision. If neither or only one treaty partner made this notification, Article 17(1) of the Multilateral Instrument will supersede this treaty only to the extent that the provision contained in that treaty relating to the granting of corresponding adjustments

is incompatible with Article 17(1) (containing the equivalent of Article 9(2) of the OECD Model Tax Convention [OECD, 2017]).

58. Qatar has, pursuant to Article 17(3), reserved the right not to apply Article 17(1) of the Multilateral Instrument on the basis that in the absence of a provision referred to in Article 17(2) in its tax treaties, its competent authority shall endeavour to resolve the case under the mutual agreement procedure. Therefore, at this stage, none of the 53 tax treaties identified in paragraph 52 above (disregarding the four treaties that do not contain Article 9 at all) will be modified by the Multilateral Instrument to include the equivalent of Article 9(2) of the OECD Model Tax Convention (OECD, 2017).

Conclusion

	Areas for Improvement	Recommendations
[B.3]	Qatar reported that it will provide access to MAP in transfer pricing cases. Its competent authority, however did not receive any MAP request for such cases during the Review Period. Qatar is therefore recommended to follow its policy and grant access to MAP in such cases.	

[B.4] Provide access to MAP in relation to the application of anti-abuse provisions

Jurisdictions should provide access to MAP in cases in which there is a disagreement between the taxpayer and the tax authorities making the adjustment as to whether the conditions for the application of a treaty anti-abuse provision have been met or as to whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a treaty.

59. There is no general rule denying access to MAP in cases of perceived abuse. In order to protect taxpayers from arbitrary application of anti-abuse provisions in tax treaties and in order to ensure that competent authorities have a common understanding on such application, it is important that taxpayers have access to MAP if they consider the interpretation and/or application of a treaty anti-abuse provision as being incorrect. Subsequently, to avoid cases in which the application of domestic anti-abuse legislation is in conflict with the provisions of a tax treaty, it is also important that taxpayers have access to MAP in such cases.

Legal and administrative framework

60. None of Qatar’s 87 tax treaties allow competent authorities to restrict access to MAP for cases where a treaty anti-abuse provision applies or where there is a disagreement between the taxpayer and the tax authorities as to whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a tax treaty. In addition, also the domestic law and/or administrative processes of Qatar do not include a provision allowing its competent authority to limit access to MAP for cases in which there is a disagreement between the taxpayer and the tax authorities as to whether the conditions for the application of a domestic law anti-abuse provision is in conflict with the provisions of a tax treaty.

61. Qatar’s draft MAP guidance explicitly states in the chapter 3.3 titled “Application of the mutual agreement procedure in cases where the transaction to which the request relates is regarded as abusive” that Qatar would not deny a MAP request filed by a taxpayer in cases in which there is a disagreement between the taxpayer and the tax authorities making the adjustment as to whether the conditions for the application of a treaty anti-abuse provision have been met or as to whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a treaty.

Practical application

62. Qatar reported that since 1 January 2017 it has not denied access to MAP in cases in which there was a disagreement between the taxpayer and the tax authorities as to whether the conditions for the application of a treaty anti-abuse provision have been met, or as to whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a tax treaty. However, no such cases in relation hereto were received in this period.

63. All peers that provided input indicated not being aware of cases that have been denied access to MAP in Qatar since 1 January 2017 in relation to the application of treaty and/or domestic anti-abuse provisions.

Anticipated modifications

64. Qatar indicated that it does not anticipate any modifications in relation to element B.4.

Conclusion

	Areas for Improvement	Recommendations
[B.4]	Qatar reported it will give access to MAP in cases concerning whether the conditions for the application of a treaty anti-abuse provision have been met or whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a treaty. Its competent authority, however, did not receive any MAP requests of this kind from taxpayers during the Review Period. Qatar is therefore recommended to follow its policy and grant access to MAP in such cases.	

[B.5] Provide access to MAP in cases of audit settlements

Jurisdictions should not deny access to MAP in cases where there is an audit settlement between tax authorities and taxpayers. If jurisdictions have an administrative or statutory dispute settlement/resolution process independent from the audit and examination functions and that can only be accessed through a request by the taxpayer, jurisdictions may limit access to the MAP with respect to the matters resolved through that process.

65. An audit settlement procedure can be valuable to taxpayers by providing certainty on their tax position. Nevertheless, as double taxation may not be fully eliminated by agreeing on such settlements, taxpayers should have access to the MAP in such cases, unless they were already resolved via an administrative or statutory disputes settlement/resolution process that functions independently from the audit and examination function and which is only accessible through a request by taxpayers.

Legal and administrative framework***Audit settlements***

66. Qatar reported that under its domestic law no process is available allowing taxpayers and the tax administration to enter into a settlement agreement during the course of or after the ending of an audit.

Administrative or statutory dispute settlement/resolution process

67. Qatar reported that it does not have an administrative or statutory dispute settlement/resolution process in place, which is independent from the audit and examination functions and which can only be accessed through a request by the taxpayer.

Practical application

68. All peers indicated not being aware of a denial of access to MAP in Qatar since 1 January 2017 in cases where there was an audit settlement between the taxpayer and the tax administration, which can be explained by the fact that such settlements are not possible in Qatar.

Anticipated modifications

69. Qatar indicated that it does not anticipate any modifications in relation to element B.5.

Conclusion

	Areas for Improvement	Recommendations
[B.5]	-	-

[B.6] Provide access to MAP if required information is submitted

Jurisdictions should not limit access to MAP based on the argument that insufficient information was provided if the taxpayer has provided the required information based on the rules, guidelines and procedures made available to taxpayers on access to and the use of MAP.

70. To resolve cases where there is taxation not in accordance with the provisions of the tax treaty, it is important that competent authorities do not limit access to MAP when taxpayers have complied with the information and documentation requirements as provided in the jurisdiction's guidance relating hereto. Access to MAP will be facilitated when such required information and documentation is made publicly available.

Legal framework on access to MAP and information to be submitted

71. The information and documentation Qatar requires taxpayers to include in a request for MAP assistance are discussed under element B.8.

72. Qatar reported that where taxpayers do not include all the required information and/or documentation in their MAP request, its competent authority, as a matter of administrative practice, will request outstanding information from the taxpayer. The taxpayer is given a timeframe of at least 60 days as from the date of the request to provide this information. If the taxpayer does not provide the requested information within this 60 day period, Qatar's competent authority will consider the MAP request as not being submitted in a timely manner and will inform the taxpayer about its decision.

73. In view of the above, Qatar's draft MAP guidance, in chapter 7.1.1.1 titled "Manner and form in which the taxpayer's objection should be submitted" and chapter 6.3 titled "Limitations on access to the mutual agreement procedure" explicitly notes that where a taxpayer has complied with the information requirements in its MAP request, Qatar's competent authority will not deny access to MAP on the basis that insufficient information was provided.

Practical application

74. Qatar reported that it provides access to MAP in all cases where taxpayers have complied with the information or documentation requirements as set out in its MAP guidance. It further reported that since 1 January 2017 it has not denied access to MAP for cases where the taxpayer had not provided the required information or documentation.

75. All peers that provided input indicated not being aware of a limitation of access to MAP by Qatar since 1 January 2017 in situations where taxpayers complied with information and documentation requirements.

Anticipated modifications

76. Qatar indicated that it does not anticipate any modifications in relation to element B.6.

Conclusion

	Areas for Improvement	Recommendations
[B.6]	-	As Qatar has thus far not limited access to MAP in eligible cases when taxpayers have complied with Qatar's information and documentation requirements for MAP requests, it should continue this practice.

[B.7] Include Article 25(3), second sentence, of the OECD Model Tax Convention in tax treaties

Jurisdictions should ensure that their tax treaties contain a provision under which competent authorities may consult together for the elimination of double taxation in cases not provided for in their tax treaties.

77. For ensuring that tax treaties operate effectively and in order for competent authorities to be able to respond quickly to unanticipated situations, it is useful that tax treaties include the second sentence of Article 25(3) of the OECD Model Tax Convention (OECD, 2017), enabling them to consult together for the elimination of double taxation in cases not provided for in these treaties.

Current situation of Qatar's tax treaties

78. Out of Qatar's 87 tax treaties, 78 contain a provision equivalent to Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017) allowing their competent authorities to consult together for the elimination of double taxation in cases not provided for in their tax treaties. The remaining nine tax treaties do not contain a provision that is based on or equivalent to Article 25(3), second sentence of the OECD Model Tax Convention (OECD, 2017)

Anticipated modifications

Multilateral Instrument

79. Qatar signed the Multilateral Instrument and has deposited its instrument of ratification on 23 December 2019. The Multilateral Instrument has entered into force for Qatar on 1 April 2020.

80. Article 16(4)(c)(ii) of that instrument stipulates that Article 16(3), second sentence – containing the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017) – will apply in the absence of a provision in tax treaties that is equivalent to Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). In other words, in the absence of this equivalent, Article 16(4)(c)(ii) of the Multilateral Instrument will modify the applicable tax treaty to include such equivalent. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified, pursuant to Article 16(6)(d)(ii), the depositary that this treaty does not contain the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017).

81. With regard to the nine tax treaties identified above that are considered not to contain the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar listed eight of them as a covered tax agreement under the Multilateral Instrument, but only for five treaties did it make, pursuant to Article 16(6)(d)(ii), a notification that they do not contain a provision described in Article 16(4)(c)(ii). Of the relevant five treaty partners, two are not a signatory to the Multilateral Instrument. The remaining three treaty partners also made such notification.

82. Of these three treaty partners, two already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between Qatar and these treaty partners, and therefore has modified these treaties to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). For the remaining treaty, the instrument will, upon entry into force for this treaty, modify it to include the equivalent of this provision.

Bilateral modifications

83. Qatar reported that when the tax treaties that do not contain the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017) will not be modified by the Multilateral Instrument, it intends to update them via bilateral negotiations with a view to be compliant with element B.7. Qatar reported that it is working on a plan giving importance to tax treaties under negotiation and to tax treaties that have already entered into force, in particular those with European and Asian States with which Qatar maintains very important economic and financial relations. In addition, Qatar reported it will seek to include Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017) in all of its future tax treaties.

Peer input

84. For the nine treaties identified that do not contain the equivalent of Article 25(3), second sentence of the OECD Model Tax Convention (OECD, 2017), none of the peers provided input.

Conclusion

	Areas for Improvement	Recommendations
[B.7]	Nine out of 87 tax treaties do not contain a provision that is equivalent to Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). Of these nine treaties: <ul style="list-style-type: none"> Two have been modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). One is expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). The remaining six treaties will not be modified by the Multilateral Instrument to include the required provision. 	For the six treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar should request the inclusion of the required provision via bilateral negotiations.
		To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.
		In addition, Qatar should maintain its stated intention to include the required provision in all future tax treaties.

[B.8] Publish clear and comprehensive MAP guidance

Jurisdictions should publish clear rules, guidelines and procedures on access to and use of the MAP and include the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance.

85. Information on a jurisdiction's MAP regime facilitates the timely initiation and resolution of MAP cases. Clear rules, guidelines and procedures on access to and use of the MAP are essential for making taxpayers and other stakeholders aware of how a jurisdiction's MAP regime functions. In addition, to ensure that a MAP request is received and will be reviewed by the competent authority in a timely manner, it is important that a jurisdiction's MAP guidance clearly and comprehensively explains how a taxpayer can make a MAP request and what information and documentation should be included in such request.

Qatar's MAP guidance

86. As Qatar has not yet published MAP guidance, the information that the FTA MAP Forum agreed should be included in a jurisdiction's guidance is not publicly available. This information includes: (i) the contact information of the competent authority or the office in charge of MAP cases and (ii) the manner and form in which the taxpayer should submit a MAP request.¹

Information and documentation to be included in a MAP request

87. To facilitate the review of a MAP request by competent authorities and to have more consistency in the required content of MAP requests, the FTA MAP Forum agreed on guidance that jurisdictions could use in their domestic guidance on what information and documentation taxpayers need to include in request for MAP assistance.² This agreed guidance is shown below. Although not publicly available, the elements that should be included in a MAP request to Qatar are as checked:

- identity of the taxpayer(s) covered in the MAP request
- the basis for the request

- facts of the case
- analysis of the issue(s) requested to be resolved via MAP
- whether the MAP request was also submitted to the competent authority of the other treaty partner
- whether the MAP request was also submitted to another authority under another instrument that provides for a mechanism to resolve treaty-related disputes
- whether the issue(s) involved were dealt with previously
- a statement confirming that all information and documentation provided in the MAP request is accurate and that the taxpayer will assist the competent authority in its resolution of the issue(s) presented in the MAP request by furnishing any other information or documentation required by the competent authority in a timely manner.

Anticipated modifications

88. Qatar reported that its MAP guidance is currently in draft form and that it contains the following basic information:

- a. contact information of the competent authority or the office in charge of MAP cases
- b. the manner and form in which the taxpayer should submit its MAP request
- c. the specific information and documentation that should be included in a MAP request (see also below)
- d. how the MAP functions in terms of timing and the role of the competent authorities
- e. information on availability of arbitration
- f. relationship with domestic available remedies
- g. access to MAP in transfer pricing cases, audit settlements, anti-abuse provisions, multilateral disputes, bona fide foreign-initiated self-adjustments and for multi-year resolution of cases
- h. implementation of MAP agreements (including the steps of the process and the timing of such steps for the implementation of MAP agreements, and any actions to be taken by taxpayers)
- i. interest charges, refunds and penalties

89. The information included in Qatar's draft MAP guidance is detailed and comprehensive. Qatar further reported that it expects for its draft MAP guidance to be published in its website in English by the last quarter of 2020.

90. Qatar also indicated that it is preparing an electronic template for the submission of MAP requests in the coming months.

Conclusion

	Areas for Improvement	Recommendations
[B.8]	The MAP guidance has not been published.	Qatar should follow up on its stated intention to introduce and publish guidance on access to and use of the MAP, including the contact details of the competent authority or office in charge of MAP cases as well as the manner and form in which the taxpayer should submit its MAP request (inter alia, the documentation/information that it should include in such a request).

[B.9] Make MAP guidance available and easily accessible and publish MAP profile

Jurisdictions should take appropriate measures to make rules, guidelines and procedures on access to and use of the MAP available and easily accessible to the public and should publish their jurisdiction MAP profiles on a shared public platform pursuant to the agreed template.

91. The public availability and accessibility of a jurisdiction’s MAP guidance increases public awareness on access to and the use of the MAP in that jurisdiction. Publishing MAP profiles on a shared public platform further promotes the transparency and dissemination of the MAP programme.³

Rules, guidelines and procedures on access to and use of the MAP

92. As stated under element B.8, Qatar has not yet published its MAP guidance.

MAP profile

93. The MAP profile of Qatar is published on the website of the OECD. This MAP profile is complete and often with detailed information. However, since Qatar has not published its MAP guidance, there are no links to such guidance providing extra information where appropriate.

Anticipated modifications

94. Qatar indicated that it does not anticipate any modifications in relation to element B.9.

Conclusion

	Areas for Improvement	Recommendations
[B.9]	Qatar’s MAP guidance is not publically available.	Qatar should make its MAP guidance available and easily accessible once it has been introduced. Furthermore, Qatar’s MAP profile should be updated once its MAP guidance has been introduced.

[B.10] Clarify in MAP guidance that audit settlements do not preclude access to MAP

Jurisdictions should clarify in their MAP guidance that audit settlements between tax authorities and taxpayers do not preclude access to MAP. If jurisdictions have an administrative or statutory dispute settlement/resolution process independent from the audit and examination functions and that can only be accessed through a request by the taxpayer, and jurisdictions limit access to the MAP with respect to the matters resolved through that process, jurisdictions should notify their treaty partners of such administrative or statutory processes and should expressly address the effects of those processes with respect to the MAP in their public guidance on such processes and in their public MAP programme guidance.

95. As explained under element B.5, an audit settlement can be valuable to taxpayers by providing certainty to them on their tax position. Nevertheless, as double taxation may not be fully eliminated by agreeing with such settlements, it is important that a jurisdiction's MAP guidance clarifies that in case of audit settlement taxpayers have access to the MAP. In addition, for providing clarity on the relationship between administrative or statutory dispute settlement or resolution processes and the MAP (if any), it is critical that both the public guidance on such processes and the public MAP programme guidance address the effects of those processes, if any. Finally, as the MAP represents a collaborative approach between treaty partners, it is helpful that treaty partners are notified of each other's MAP programme and limitations thereto, particularly in relation to the previously mentioned processes.

MAP and audit settlements in the MAP guidance

96. As previously discussed under B.5, audit settlements are not possible in Qatar.

97. Peers raised no issues with respect to the availability of audit settlements and the inclusion of information hereon in Qatar's MAP guidance, which can be clarified by the fact that Qatar has no such published guidance and such settlements are not possible in Qatar.

MAP and other administrative or statutory dispute settlement/resolution processes in available guidance

98. As previously mentioned under element B.5, Qatar does not have an administrative or statutory dispute settlement/resolution process in place that is independent from the audit and examination functions and that can only be accessed through a request by the taxpayer. In that regard, there is no need to address the effects of such process with respect to MAP in Qatar's MAP guidance.

99. All peers that provided input indicated not being aware of the existence of an administrative or statutory dispute settlement/resolution process in Qatar, which can be clarified by the fact that such process is not in place in Qatar.

Notification of treaty partners of existing administrative or statutory dispute settlement/resolution processes

100. As Qatar does not have an internal administrative or statutory dispute settlement/resolution process in place, there is no need for notifying treaty partners of such process.

Anticipated modifications

101. Qatar indicated that it does not anticipate any modifications in relation to element B.10.

Conclusion

	Areas for Improvement	Recommendations
[B.10]	-	-

Notes

1. See: <https://www.oecd.org/fr/fiscalite/beps/beps-action-14-accroitre-l-efficacite-des-mecanismes-de-reglement-des-differends-documents-pour-l-examen-par-les-pairs.pdf>.
2. Available at: www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf.
3. The shared public platform can be found at: www.oecd.org/ctp/dispute/country-map-profiles.htm.

References

- OECD (2017), *Model Tax Convention on Income and on Capital 2017 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/g2g972ee-en>.
- OECD (2015a), *Model Tax Convention on Income and on Capital 2014 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264239081-en>.
- OECD (2015b), “Making Dispute Resolution Mechanisms More Effective, Action 14 – 2015 Final Report”, in *OECD/G20 Base Erosion and Profit Shifting Project*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264241633-en>.

Part C

Resolution of MAP cases

[C.1] Include Article 25(2), first sentence, of the OECD Model Tax Convention in tax treaties

Jurisdictions should ensure that their tax treaties contain a provision which requires that the competent authority who receives a MAP request from the taxpayer, shall endeavour, if the objection from the taxpayer appears to be justified and the competent authority is not itself able to arrive at a satisfactory solution, to resolve the MAP case by mutual agreement with the competent authority of the other Contracting Party, with a view to the avoidance of taxation which is not in accordance with the tax treaty.

102. It is of critical importance that in addition to allowing taxpayers to request for a MAP, tax treaties also include the equivalent of the first sentence of Article 25(2) of the OECD Model Tax Convention (OECD, 2017), which obliges competent authorities, in situations where the objection raised by taxpayers are considered justified and where cases cannot be unilaterally resolved, to enter into discussions with each other to resolve cases of taxation not in accordance with the provisions of a tax treaty.

Current situation of Qatar’s tax treaties

103. Out of Qatar’s 87 tax treaties, 81 contain a provision equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017) requiring its competent authority to endeavour – when the objection raised is considered justified and no unilateral solution is possible – to resolve by mutual agreement with the competent authority of the other treaty partner the MAP case with a view to the avoidance of taxation which is not in accordance with the tax treaty. The remaining six treaties do not contain a provision that is based on or equivalent to Article 25(2), first sentence of the OECD Model Tax Convention (OECD, 2017).

Anticipated modifications

Multilateral Instrument

104. Qatar signed the Multilateral Instrument and has deposited its instrument of ratification on 23 December 2019. The Multilateral Instrument has entered into force for Qatar on 1 April 2020.

105. Article 16(4)(b)(i) of that instrument stipulates that Article 16(2), first sentence – containing the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017) – will apply in the absence of a provision in tax treaties that is equivalent to

Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017). In other words, in the absence of this equivalent, Article 16(4)(b)(i) of the Multilateral Instrument will modify the applicable tax treaty to include such equivalent. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both notified, pursuant to Article 16(6)(c)(i), the depositary that this treaty does not contain the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017).

106. With regard to the six tax treaties identified above that are considered not to contain the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar listed five treaties as a covered tax agreement under the Multilateral Instrument but only for three treaties did it make, pursuant to Article 16(6)(c)(i), a notification that they do not contain a provision described in Article 16(4)(b)(i). Of the relevant three treaty partners, two are not a signatory to the Multilateral Instrument. The remaining treaty partner made such notification. Therefore, at this stage, one of the six tax treaties identified above will be modified by the Multilateral Instrument upon its entry into force for this treaty to include the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017).

Bilateral modifications

107. Qatar reported that when the tax treaties that do not contain the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017) will not be modified by the Multilateral Instrument, it intends to update them via bilateral negotiations with a view to be compliant with element C.1. Qatar reported that it is working on a plan giving importance to tax treaties under negotiation and to tax treaties that have already entered into force, in particular those with European and Asian States with which Qatar maintains very important economic and financial relations. In addition, Qatar reported it will seek to include Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017) in all of its future tax treaties.

Peer input

108. For the six treaties identified that do not contain the equivalent of Article 25(2), first sentence of the OECD Model Tax Convention (OECD, 2017), none of the peers provided input.

Conclusion

	Areas for Improvement	Recommendations
[C.1]	Six out of 87 tax treaties do not contain a provision that is equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017). One of these six treaties is expected to be modified by the Multilateral Instrument to include the required provision.	For the five treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar should request the inclusion of the required provision via bilateral negotiations. To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.
		In addition, Qatar should maintain its stated intention to include the required provision in all future tax treaties.

[C.2] Seek to resolve MAP cases within a 24-month average timeframe

Jurisdictions should seek to resolve MAP cases within an average time frame of 24 months. This time frame applies to both jurisdictions (i.e. the jurisdiction which receives the MAP request from the taxpayer and its treaty partner).

109. As double taxation creates uncertainties and leads to costs for both taxpayers and jurisdictions, and as the resolution of MAP cases may also avoid (potential) similar issues for future years concerning the same taxpayers, it is important that MAP cases are resolved swiftly. A period of 24 months is considered as an appropriate time period to resolve MAP cases on average.

Reporting of MAP statistics

110. The FTA MAP Forum has agreed on rules for reporting of MAP statistics (“**MAP Statistics Reporting Framework**”) for MAP requests submitted on or after 1 January 2016 (“**post-2015 cases**”). Also, for MAP requests submitted prior to that date (“**pre-2016 cases**”), the FTA MAP Forum agreed to report MAP statistics on the basis of an agreed template. Qatar joined in the Inclusive Framework in 2017. For this reason the statistics referred to are pre-2017 cases for cases that were pending on 31 December 2016, and post-2016 cases for cases that started on or after 1 January 2017. Qatar provided its MAP statistics for 2017, 2018 and 2019 pursuant to the MAP Statistics Reporting Framework within the given deadline. The statistics discussed below include both pre-2017 and post-2016 cases and they are attached to this report as Annex B and Annex C respectively and should be considered jointly to understand the MAP caseload of Qatar. With respect to post-2016 cases, Qatar reported that for the years 2017-19, it has reached out to all of its MAP partners with a view to have their MAP statistics matching. In that regard, Qatar reported that it could match its statistics with all of its MAP partners.

Monitoring of MAP statistics

111. Qatar reported that its General Tax Authority has developed a computer application to monitor its MAP caseload. Qatar clarified that if an increase in caseload is seen through this application, it would immediately work towards taking adequate actions to remedy issues such as resolving pending cases or adding more resources.

Analysis of Qatar’s MAP caseload

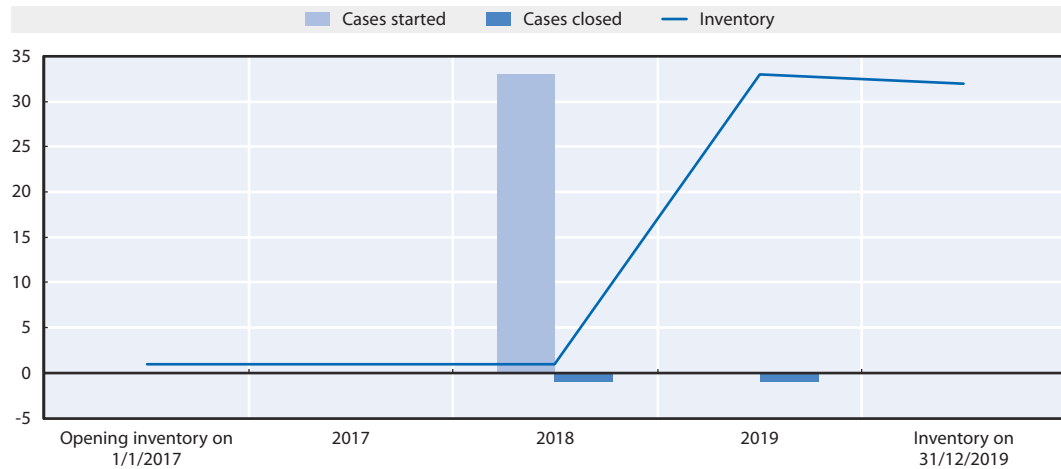
Global overview

112. The analysis of Qatar’s MAP caseload relates to the period starting on 1 January 2017 and ending on 31 December 2019.

113. Figure C.1 shows the evolution of Qatar’s MAP caseload over the Statistics Reporting Period.

114. At the beginning of the Statistics Reporting Period Qatar had one pending other MAP case. At the end of the Statistics Reporting Period, Qatar had 32 MAP cases in its inventory, all of which are other MAP cases.

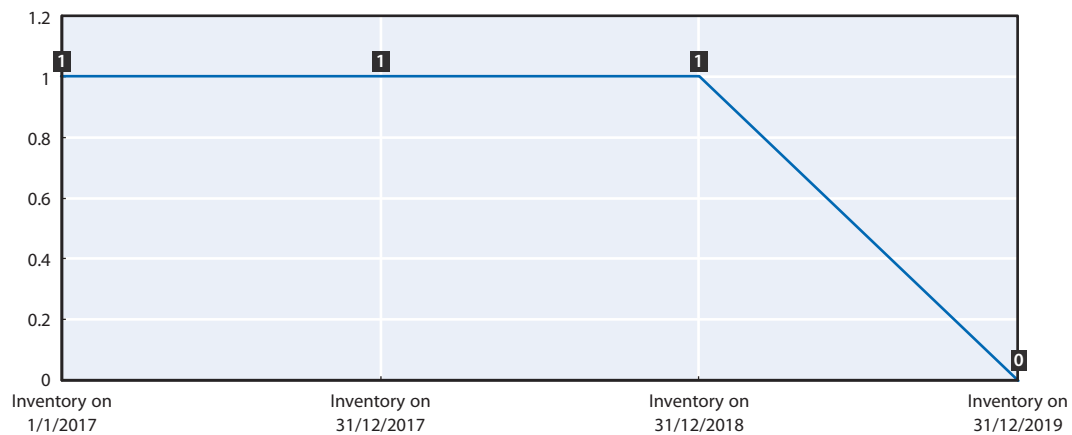
Figure C.1. Evolution of Qatar’s MAP caseload



Pre-2017 cases

115. Figure C.2 shows the evolution of Qatar’s pre-2017 MAP cases over the Statistics Reporting Period.

Figure C.2. Evolution of Qatar’s MAP inventory
Pre-2017 cases

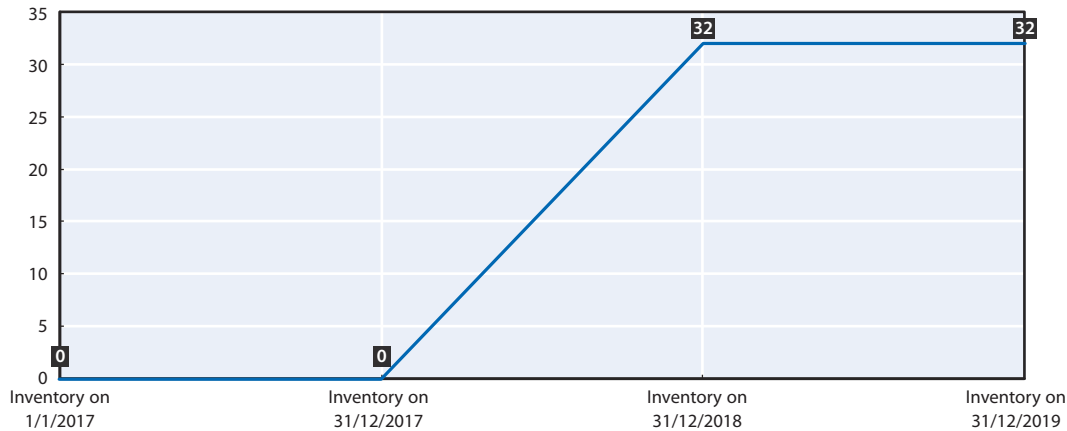


116. At the beginning of the Statistics Reporting Period, Qatar’s MAP inventory of pre-2017 MAP cases consisted of one other MAP case. At the end of the Statistics Reporting Period, Qatar had no remaining pre-2017 MAP cases.

Post-2016 cases

117. Figure C.3 shows the evolution of Qatar’s post-2016 MAP cases over the Statistics Reporting Period.

Figure C.3. Evolution of Qatar’s MAP inventory
Post-2016 cases



118. In total, 33 MAP cases started during the Statistics Reporting Period, all of which concerned other cases. At the end of this period the total number of post-2016 cases in the inventory was 32 other MAP cases¹. Conclusively, Qatar closed one post-2016 case during the Statistics Reporting Period, which represents approximately 3% of the total number of post-2016 cases that started during the Statistics Reporting Period.

Overview of cases closed during the Statistics Reporting Period

Reported outcomes

119. In total, two other MAP cases were closed during the Statistics Reporting Period. While one case was resolved with the outcome “agreement fully eliminating double taxation/ fully resolving taxation not in accordance with tax treaty”, the other case was closed with the outcome “denied MAP access”.

Average timeframe needed to resolve MAP cases

All cases closed during the Statistics Reporting Period

120. The average time needed to close MAP cases during the Statistics Reporting Period was 18.61 months. This average can be broken down as follows:

	Number of cases	Start date to End date (in months)
Attribution/Allocation cases	0	n.a.
Other cases	2	18.61
All cases	2	18.61

Pre-2017 cases

121. For pre-2017 cases, Qatar reported that it needed 33.86 months to close one other MAP case.

122. For the purpose of computing the time needed to resolve this pre-2017 case, Qatar reported it used the same rules as the MAP Statistics Reporting Framework.

Post-2016 cases

123. For post-2016 cases, Qatar reported that it needed 3.35 months to close one other MAP case.

Peer input

124. The peer input in relation to resolving MAP cases will be discussed under element C.3.

Anticipated modifications

125. Qatar indicated that it does not anticipate any modifications in relation to element C.2.

Conclusion

	Areas for Improvement	Recommendations
[C.2]	Qatar's MAP statistics show that during the Statistics Reporting Period it closed 3% (one out of 33 cases) of its post-2016 cases within 24 months on average. In that regard, Qatar is recommended to seek to resolve the remaining 97% of the post-2016 cases pending on 31 December 2019 (32 cases) within a timeframe that results in an average timeframe of 24 months for all post-2016 cases.	

[C.3] Provide adequate resources to the MAP function

Jurisdictions should ensure that adequate resources are provided to the MAP function.

126. Adequate resources, including personnel, funding and training, are necessary to properly perform the competent authority function and to ensure that MAP cases are resolved in a timely, efficient and effective manner.

Description of Qatar's competent authority

127. Under the tax treaties that Qatar has entered into, the competent authority function is generally assigned to the Ministry of Finance. Accordingly, this function is delegated to the President of the General Tax Authority and further delegated to the Tax Treaty and International Cooperation Department and then, the Tax Treaties and Negotiation Unit within the General Tax Authority. The competent authority of Qatar currently employs four employees, including the Head of the Tax Treaty and Negotiation Unit and the Director of the Tax Treaty and International Co-operation Department that deal partly with MAP cases along with other tasks such as negotiation of tax treaties, tax treaty policy and exchange of information. These staff members are qualified in auditing and international tax matters in general.

128. Qatar reported that it has allocated the necessary resources to the competent authority to manage MAP cases to date. Qatar also reported that its competent authority has sufficient financial resources for additional expenses in relation to MAP, such as translations and travel/accommodation costs for face-to-face meetings with other competent authorities. Additionally, Qatar explained that its competent authority has the resources to take opinions from experts in the fields of legal, economic, accounting, financial and statistical analysis, in relation to tax treaties and transfer pricing where required.

129. Since Qatar's MAP caseload is relatively modest, it reported that it has not allocated MAP cases to staff members based on the type of question, complexity and size of the taxpayers involved or their activities. However, Qatar clarified that if there is a trend of increase in caseload, it will consider the setting up of such distribution.

130. Qatar reported that it organized a training programme for its competent authority staff in 2020 on tax treaties and transfer pricing including on the MAP.

Monitoring mechanism

131. Qatar reported that it does not presently have a specific monitoring mechanism in place to monitor the work of the competent authority. However, Qatar clarified that the General Tax Authority monitors the MAP caseload regularly to ensure that sufficient resources are dedicated to the competent authority function. Further, as discussed in element C.2, Qatar reported that it has developed a computer application to monitor MAP caseload and the General Tax Authority would allocate additional resources to the competent authority if it finds issues from such monitoring.

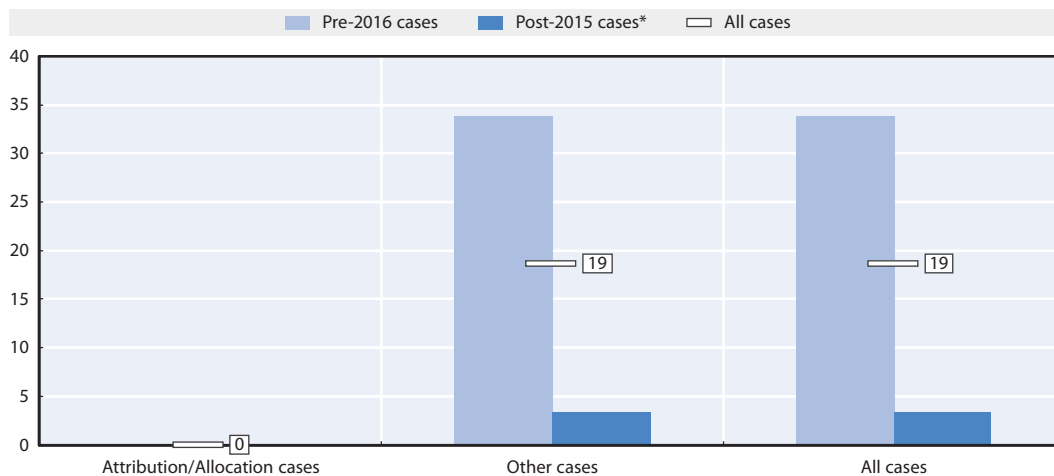
Practical application

MAP statistics

132. As discussed under element C.2, Qatar closed its MAP cases during the Statistics Reporting Period within the pursued 24-month average. This can be illustrated by Figure C.4.

133. Based on these figures, it follows that on average it took Qatar 18.61 months to close the two MAP cases it reported having closed during the Statistics Reporting Period.

Figure C.4. Average time (in months) to close cases in 2017-19



*These post-2016 cases only concern cases started and closed during 2017, 2018 or 2019.

Peer input

134. Most peers that provided input stated that they did not have MAP experience with Qatar. However, two peers described their limited experience with Qatar in MAP.

135. One peer noted that it closed one pre-2017 MAP case with Qatar. The peer reported that this case involved excess withholding tax charged by Qatar for the years 2014 and 2015. The case was resolved via agreement fully resolving taxation not in accordance with the tax treaty. In April 2019, the peer reported that the taxpayer informed the peer that refund was granted only for 2014 and not for 2015. As a result, the peer reported that it contacted

Qatar to resolve the issue raised by the taxpayer. The peer noted that the MAP agreement was then finally implemented by Qatar and that Qatar had been very co-operative after communication was re-opened in the case.

136. The other peer described its MAP experience with Qatar in one case in 2018. This case concerned a company resident in the peer’s jurisdiction that faced withholding taxes in Qatar, leading to double taxation, which prompted the taxpayer to request for MAP with the peer’s competent authority. The peer reported that it requested additional information from the taxpayer related to the timing of the request to understand whether the request is eligible for MAP under the tax treaty following which it did not receive a reply from the taxpayer. Consequently, the peer reported that it denied MAP access and informed the competent authority of Qatar. However, the peer noted that it received no acknowledgement or feedback from the competent authority of Qatar.

Anticipated modifications

137. Qatar indicated that it is in the process of creating a separate competent authority unit within the Tax Treaty and Negotiation Unit, which will be dedicated only towards the handling and resolution of MAP cases and related tasks.

Conclusion

	Areas for Improvement	Recommendations
[C.3]	-	Qatar should monitor whether the resources available for the competent authority function remain adequate in order to resolve its pending MAP inventory and future MAP cases in a timely, efficient and effective manner.

[C.4] Ensure staff in charge of MAP has the authority to resolve cases in accordance with the applicable tax treaty

Jurisdictions should ensure that the staff in charge of MAP processes have the authority to resolve MAP cases in accordance with the terms of the applicable tax treaty, in particular without being dependent on the approval or the direction of the tax administration personnel who made the adjustments at issue or being influenced by considerations of the policy that the jurisdictions would like to see reflected in future amendments to the treaty.

138. Ensuring that staff in charge of MAP can and will resolve cases, absent any approval/direction by the tax administration personnel directly involved in the adjustment and absent any policy considerations, contributes to a principled and consistent approach to MAP cases.

Functioning of staff in charge of MAP

139. Qatar reported that personnel involved in the management, monitoring and processing of MAP cases are independent of the personnel involved in audit operations. Although the audit staff involved in a particular case may be consulted by the competent authority while considering a MAP case for factual clarifications, Qatar clarified that they are not allowed to participate in the MAP discussions and that they are not part of the decision making process. Qatar further confirmed that competent authority staff have been instructed to ensure that the proper application of the tax treaty prevails over the interests of the tax administration. In this regard, Qatar clarified that MAP cases are dealt with on the basis

of the facts and circumstances of each case and that the tax revenue resulting from the adjustment or the possible loss of tax revenue resulting from the processing of the MAP case are not taken into account.

140. Qatar also reported that any notification, consultation or decision relating to MAP cases is subject to approvals from the Head of the Tax Treaties and Negotiation Unit and the Director of the Tax Treaties and International Co-operation Department, but this is exclusively dealt with in this department that is separate from the personnel of the General Tax Authority that deal with audits.

141. Qatar further clarified that decisions relating to tax audit operations fall within the competence of the Income Tax Department, a separate department within the General Tax Authority, in accordance with the Decision of the Council of Ministers No. 38 of 2019 on the Designation of the Administrative Units of the General Tax Authority and the determination of their powers. Accordingly, tax audit decisions are signed by the Director of the Income Tax Department or by his staff duly delegated for this purpose.

142. The President of the General Tax Authority has a general role of supervision of and implementation of decisions of both departments, in accordance with Emiri Decision No. 77 of the year 2018 establishing the General Tax Authority. However, Qatar clarified that final approvals given by the president for decisions of both departments are formalistic and that he is not directly involved in the affairs of either department.

143. Accordingly, Qatar reported that the staff in charge of MAP have the authority to resolve MAP cases in accordance with the terms of the applicable tax treaties, without being dependent on the approval or the direction of the personnel of the General Tax Authority who made the adjustments at issue.

144. Qatar also reported that staff in charge of MAP in practices operates independently and has the authority to resolve MAP cases without being dependent on the process for negotiating MAP agreements is not influenced by policy considerations that Qatar would like to see reflected in future amendments to the treaty.

Practical application

145. Peers generally reported no impediments in Qatar to perform its MAP function in the absence of approval or the direction of the tax administration personnel who made the adjustments at issue or being influenced by considerations of the policy.

Anticipated modifications

146. Qatar indicated that it does not anticipate any modifications in relation to element C.4.

Conclusion

	Areas for Improvement	Recommendations
[C.4]	-	As it has done thus far, Qatar should continue to ensure that its competent authority has the authority, and uses that authority in practice, to resolve MAP cases without being dependent on approval or direction from the tax administration personnel directly involved in the adjustment at issue and absent any policy considerations that Qatar would like to see reflected in future amendments to the treaty.

[C.5] Use appropriate performance indicators for the MAP function

Jurisdictions should not use performance indicators for their competent authority functions and staff in charge of MAP processes based on the amount of sustained audit adjustments or maintaining tax revenue.

147. For ensuring that each case is considered on its individual merits and will be resolved in a principled and consistent manner, it is essential that any performance indicators for the competent authority function and for the staff in charge of MAP processes are appropriate and not based on the amount of sustained audit adjustments or aim at maintaining a certain amount of tax revenue.

Performance indicators used by Qatar

148. The Action 14 final report (OECD, 2015b) includes examples of performance indicators that are considered appropriate. These indicators are:

- number of MAP cases resolved
- consistency (i.e. a treaty should be applied in a principled and consistent manner to MAP cases involving the same facts and similarly-situated taxpayers)
- time taken to resolve a MAP case (recognising that the time taken to resolve a MAP case may vary according to its complexity and that matters not under the control of a competent authority may have a significant impact on the time needed to resolve a case).

149. Accordingly, Qatar reported that it evaluates the performance of staff in charge of MAP processes based on the time taken to resolve MAP cases.

150. Further to the above, Qatar also reported that it does not use any performance indicators for staff in charge of MAP that are related to the outcome of MAP discussions in terms of the amount of sustained audit adjustments or maintained tax revenue. In other words, staff in charge of MAP is not evaluated on the basis of the material outcome of MAP discussions.

Practical application

151. Peers that provided input reported not being aware of the use of performance indicators by Qatar that are based on the amount of sustained audit adjustments or maintaining a certain amount of tax revenue.

Anticipated modifications

152. Qatar indicated that it does not anticipate any modifications in relation to element C.5.

Conclusion

	Areas for Improvement	Recommendations
[C.5]	-	As it has done thus far, Qatar should continue to use appropriate performance indicators.

[C.6] Provide transparency with respect to the position on MAP arbitration

Jurisdictions should provide transparency with respect to their positions on MAP arbitration.

153. The inclusion of an arbitration provision in tax treaties may help ensure that MAP cases are resolved within a certain timeframe, which provides certainty to both taxpayers and competent authorities. In order to have full clarity on whether arbitration as a final stage in the MAP process can and will be available in jurisdictions it is important that jurisdictions are transparent on their position on MAP arbitration.

Position on MAP arbitration

154. Qatar reported that it has no domestic law limitations for including MAP arbitration in its tax treaties.

Practical application

155. Up to date, Qatar has incorporated an arbitration clause in four of its 87 treaties as a final stage to the MAP. These clauses are all considered the equivalent of Article 25(5) of the OECD Model Tax Convention (2017).

Anticipated modifications

156. Qatar indicated that it does not anticipate any modifications in relation to element C.6.

Conclusion

	Areas for Improvement	Recommendations
[C.6]	-	-

Note

1. These 32 cases all involve the same issue and are with the same treaty partner.

Reference

OECD (2017), *Model Tax Convention on Income and on Capital 2017 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/g2g972ee-en>.

Part D

Implementation of MAP agreements

[D.1] Implement all MAP agreements

Jurisdictions should implement any agreement reached in MAP discussions, including by making appropriate adjustments to the tax assessed in transfer pricing cases.

157. In order to provide full certainty to taxpayers and the jurisdictions, it is essential that all MAP agreements are implemented by the competent authorities concerned.

Legal framework to implement MAP agreements

158. Qatar reported that where the underlying tax treaty contains the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), it will implement all MAP agreements irrespective of its domestic time limits.

159. As discussed in element B.1, Qatar’s domestic law includes a statute of limitation of five years from the end of the year in which the return is filed or in case of undeclared income, ten years from the end of the year in which the income was realized. However, Qatar reported that where a tax treaty does not contain the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), its policy is to implement all MAP agreements irrespective of its domestic time-limits. This is specifically mentioned in their draft MAP guidance in the chapter 8 titled “Implementation of an agreement reached as part of the mutual agreement procedure”.

160. In other words, regardless of whether a tax treaty contains the second sentence of Article 25(2) of the OECD Model Tax Convention (OECD, 2017), Qatar reported it will always implement MAP agreements.

Practical application

161. Qatar reported that the all MAP agreements reached with another competent authority on or after 1 January 2017 has been or will be implemented. Qatar further indicated that it would monitor the implementation of MAP agreements.

162. All peers reported not being aware of MAP agreements that were reached on or after 1 January 2017 that were not implemented in Qatar.

Anticipated modifications

163. Qatar indicated that it does not anticipate any modifications in relation to element D.1.

Conclusion

	Areas for Improvement	Recommendations
[D.1]	-	As it has done thus far, Qatar should continue to implement all MAP agreements if the conditions for such implementation are fulfilled.

[D.2] Implement all MAP agreements on a timely basis

Agreements reached by competent authorities through the MAP process should be implemented on a timely basis.

164. Delay of implementation of MAP agreements may lead to adverse financial consequences for both taxpayers and competent authorities. To avoid this and to increase certainty for all parties involved, it is important that the implementation of any MAP agreement is not obstructed by procedural and/or statutory delays in the jurisdictions concerned.

Theoretical timeframe for implementing mutual agreements

165. As discussed under element D.1., domestic time-limits are not applicable for the implementation of a MAP agreement in Qatar. However, Qatar’s draft MAP guidance in the chapter 8 titled “Implementation of an agreement reached as part of the mutual agreement procedure”, read with Annex 2 attached to it titled “Annex 2. – Timeline for a Typical MAP Process”, provides for some details on such implementation, including a timeframe.

166. Qatar’s draft MAP guidance states that any MAP agreement must be confirmed by an exchange of letters shortly after the conclusion of the discussions in order to ensure that the agreed terms are accurately reflected therein and that the competent authorities should agree on a specific timeframe for the implementation of the mutual agreement thereafter.

167. It is clarified that Qatar’s competent authority will communicate the terms of the agreement to the taxpayer concerned as soon as possible and this communication could take place before the exchange of letters, if both competent authorities agree. The taxpayer is provided the option to not accept the agreement, but if the agreement is accepted, it should be conveyed in writing along with a withdrawal of domestic remedies pursued within 30 days from the date of notification of the agreement.

168. Once accepted, Qatar’s competent authority would make every effort to ensure that as far as possible the mutual agreement procedure is not in any case frustrated by operational delays or, where time limits would be involved (in the other State), by the combined effects of time limits and operational delays.

169. It is explicitly stated that the mutual agreement should be implemented in Qatar as soon as possible, and no later than 4 months after exchange of closing letters.

Practical application

170. Qatar reported that all MAP agreements reached with another competent authority on or after 1 January 2017 have been or will be implemented in a timely manner.

171. All but one peer that provided input have not indicated experiencing any problems with Qatar regarding the implementation of MAP agreements reached on a timely basis.

172. This peer noted that it closed one pre-2017 MAP case with Qatar. The peer reported that this case involved excess withholding tax charged by Qatar for the years 2014 and 2015. The case was resolved via agreement fully resolving taxation not in accordance with the tax treaty. In April 2019, the peer reported that the taxpayer informed the peer that refund was granted only for 2014 and not for 2015. As a result, the peer reported that it contacted Qatar to resolve the issue raised by the taxpayer. The peer noted that the MAP agreement was then finally implemented by Qatar and that Qatar had been very co-operative after communication was re-opened in the case.

Anticipated modifications

173. Qatar indicated that it does not anticipate any modifications in relation to element D.2.

Conclusion

	Areas for Improvement	Recommendations
[D.2]	One MAP agreement was not implemented for all the years involved in the dispute in a timely manner.	Qatar should ensure that MAP agreements are implemented for all tax years that are at dispute in a timely manner.

[D.3] Include Article 25(2), second sentence, of the OECD Model Tax Convention in tax treaties or alternative provisions in Article 9(1) and Article 7(2)

Jurisdictions should either (i) provide in their tax treaties that any mutual agreement reached through MAP shall be implemented notwithstanding any time limits in their domestic law, or (ii) be willing to accept alternative treaty provisions that limit the time during which a Contracting Party may make an adjustment pursuant to Article 9(1) or Article 7(2), in order to avoid late adjustments with respect to which MAP relief will not be available.

174. In order to provide full certainty to taxpayers it is essential that implementation of MAP agreements is not obstructed by any time limits in the domestic law of the jurisdictions concerned. Such certainty can be provided by either including the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) in tax treaties, or alternatively, setting a time limit in Article 9(1) and Article 7(2) for making adjustments to avoid that late adjustments obstruct granting of MAP relief.

Legal framework and current situation of Qatar's tax treaties

175. As discussed under element D.1, Qatar's domestic legislation includes a statute of limitations of five years from the end of the year in which the return is filed or in case of undeclared income, ten years from the end of the year in which the income was realized. However, Qatar's policy specifically extends this time-limit to allow implementation of MAP agreements irrespective of domestic time-limits.

176. Out of Qatar's 87 tax treaties, 48 contain a provision equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) that any mutual agreement reached through MAP shall be implemented notwithstanding any time limits in their domestic law. The remaining 39 treaties do not contain a provision that is based on or equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), or the alternative provisions in Article 9(1) and Article 7(2) of the OECD Model Tax Convention (OECD, 2017).

Anticipated modifications

Multilateral Instrument

177. Qatar signed the Multilateral Instrument and has deposited its instrument of ratification on 23 December 2019. The Multilateral Instrument has entered into force for Qatar on 1 April 2020.

178. Article 16(4)(b)(ii) of that instrument stipulates that Article 16(2), second sentence – containing the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) – will apply in the absence of a provision in tax treaties that is equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). In other words, in the absence of this equivalent, Article 16(4)(b)(ii) of the Multilateral Instrument will modify the applicable tax treaty to include such equivalent. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument and insofar as both, pursuant to Article 16(6)(c)(ii), notified the depositary that this treaty does not contain the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). Article 16(4)(b)(ii) of the Multilateral Instrument will for a tax treaty not take effect if one or both of the treaty partners has, pursuant to Article 16(5)(c), reserved the right not to apply the second sentence of Article 16(2) of that instrument for all of its covered tax agreements under the condition that: (i) any MAP agreement shall be implemented notwithstanding any time limits in the domestic laws of the contracting states, or (ii) the jurisdiction intends to meet the Action 14 Minimum Standard by accepting in its tax treaties the alternative provisions to Article 9(1) and 7(2) concerning the introduction of a time limit for making transfer pricing profit adjustments.

179. With regard to the 39 tax treaties identified above that are considered not to contain the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) or the alternative provisions for Articles 9(1) and 7(2), Qatar listed 35 treaties as covered tax agreements under the Multilateral Instrument but only for 31 treaties did it make, pursuant to Article 16(6)(c)(ii), a notification that they do not contain a provision described in Article 16(4)(b)(ii). Of the relevant 31 treaty partners, 12 are not a signatory to the Multilateral Instrument. Out of the remaining 19 treaty partners, three made a reservation on the basis of Article 16(5)(c). The remaining 16 treaty partners made such notification.

180. Of these 16 treaty partners, five already deposited their instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaties between Qatar and these treaty partners, and therefore has modified these treaties to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). For the remaining 11 treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

Bilateral modifications

181. Qatar reported that for one of the 23 treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), the relevant treaty partner has informed Qatar that it will withdraw its reservation under the Multilateral Instrument, following which it is expected that the treaty with that treaty partner will be modified by the instrument to include the second sentence of Article 25(2) of the OECD Model Tax Convention (OECD, 2017).

182. For the remaining treaties, Qatar reported that when tax treaties that do not contain the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) or both alternatives provided for in Articles 9(1) and 7(2) will not be modified by the Multilateral Instrument, it intends to update them via bilateral negotiations with a view to be compliant with element D.3. Qatar reported that it is working on a plan giving importance to tax treaties under negotiation and to tax treaties that have already entered into force, in particular those with European and Asian States with which Qatar maintains very important economic and financial relations. In addition, Qatar reported it will seek to include Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) in all of its future tax treaties.

Peer input

183. For the 39 treaties identified that do not contain the equivalent of Article 25(2), second sentence of the OECD Model Tax Convention (OECD, 2017), three of the peers provided input. One peer reported that its treaty with Qatar does not meet the minimum standard, but that it has made all notifications required under the Multilateral Instrument to ensure that its treaty with Qatar will be modified by that instrument. This treaty is one of four treaties that have been modified by the Multilateral Instrument to be in line with element D.3. Another peer noted that its treaty with Qatar was not in line with the Action 14 minimum standard, but reported that since MAP cases have not arisen in respect of this treaty, it treated other treaty partners with priority regarding the implementation of the minimum standard in the field of MAP and that it intends to enter into contact with Qatar in this respect in due course. The third peer noted that its treaty with Qatar does not meet the Action 14 minimum standard, but that it had made all necessary notifications under the Multilateral Instrument. This treaty is one of 11 treaties that will be modified, upon entry into force, by the Multilateral Instrument to be in line with element D.3.

Conclusion

	Areas for Improvement	Recommendations
[D.3]	<p>39 out of 87 tax treaties neither contain a provision that is equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) nor both alternative provisions provided for in Article 9(1) and Article 7(2). Of these 39 treaties:</p> <ul style="list-style-type: none"> • Five have been modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). • 11 are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). • One is expected to be modified by the Multilateral Instrument to include the equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) once the treaty partner has amended its notifications. • The remaining 22 treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>For the remaining 22 treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar should request the inclusion of the required provision or be willing to accept the alternatives via bilateral negotiations.</p> <p>To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.</p>
		In addition, Qatar should maintain its stated intention to include the required provision in all future tax treaties.

Reference

OECD (2017), *Model Tax Convention on Income and on Capital 2017 (Full Version)*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/g2g972ee-en>.

Summary

	Areas for Improvement	Recommendations
Part A: Preventing disputes		
[A.1]	Six out of 87 tax treaties do not contain a provision that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017). One of these six treaties is expected to be modified, upon entry into force, by the Multilateral Instrument to include the required provision.	<p>For the remaining five treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar should request the inclusion of the required provision via bilateral negotiations.</p> <p>To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.</p> <p>In addition, Qatar should maintain its stated intention to include the required provision in all future tax treaties.</p>
[A.2]	<p>Qatar is in theory able to provide for roll-back of bilateral APAs.</p> <p>However, since it did not receive a request for roll-back of a bilateral APA during the Review Period, it was not possible at this stage to evaluate the effective implementation of this element in practice.</p>	
Part B: Availability and access to MAP		
[B.1]	<p>Five out of 87 tax treaties do not contain a provision that is equivalent to either Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either as it read prior to the adoption of the Action 14 final report or as amended by that report (OECD, 2015b). Of these five treaties:</p> <ul style="list-style-type: none"> • One is expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b). • The remaining four treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>As the remaining four treaties will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), first sentence of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b), Qatar should request the inclusion of the required provision via bilateral negotiations, either</p> <ol style="list-style-type: none"> a. as amended in the Action 14 final report (OECD, 2015b), or b. As it read prior to the adoption of Action 14 final report (oeecd, 2015b), thereby including the full sentence of such provision. <p>To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.</p>

	Areas for Improvement	Recommendations
[B.1]	<p>34 out of 87 tax treaties do not contain the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017), as the timeline to file a MAP request is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provision of the tax treaty. Of these 34 treaties:</p> <ul style="list-style-type: none"> • Nine have been modified by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • 11 are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017). • The remaining 14 treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>As 14 treaties will not be modified by the Multilateral Instrument to include the equivalent to Article 25(1), second sentence of the OECD Model Tax Convention (OECD, 2017) in the treaties that currently do not contain such equivalent, Qatar should request the inclusion of the required provision via bilateral negotiations.</p> <p>To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.</p>
	-	In addition, Qatar should maintain its stated intention to include Article 25(1) of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b) in all future tax treaties.
[B.2]	<p>None of the 87 treaties contain a provision equivalent to Article 25(1) of the OECD Model Tax Convention (OECD, 2017) as amended by the Action 14 final report (OECD, 2015b), allowing taxpayers to submit a MAP request to the competent authority of either treaty partners. For these treaties no documented bilateral consultation or notification process is in place, which allows the other competent authority concerned to provide its views on the case when the taxpayer's objection raised in the MAP request is considered not to be justified.</p>	<p>Qatar should follow its stated intention to document its notification and/or consultation process and provide in that document rules of procedure on how that process should be applied in practice, including the steps to be followed and timing of these steps. Furthermore, Qatar should apply that process in practice for cases in which its competent authority considered the objection raised in a MAP request not to be justified and when the tax treaty concerned does not contain Article 25(1) of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b).</p>
[B.3]	<p>Qatar reported that it will provide access to MAP in transfer pricing cases. Its competent authority, however did not receive any MAP request for such cases during the Review Period. Qatar is therefore recommended to follow its policy and grant access to MAP in such cases.</p>	
[B.4]	<p>Qatar reported it will give access to MAP in cases concerning whether the conditions for the application of a treaty anti-abuse provision have been met or whether the application of a domestic law anti-abuse provision is in conflict with the provisions of a treaty. Its competent authority, however, did not receive any MAP requests of this kind from taxpayers during the Review Period. Qatar is therefore recommended to follow its policy and grant access to MAP in such cases.</p>	
[B.5]	-	-
[B.6]	-	<p>As Qatar has thus far not limited access to MAP in eligible cases when taxpayers have complied with Qatar's information and documentation requirements for MAP requests, it should continue this practice.</p>

	Areas for Improvement	Recommendations
[B.7]	<p>Nine out of 87 tax treaties do not contain a provision that is equivalent to Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). Of these nine treaties:</p> <ul style="list-style-type: none"> Two have been modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). One is expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). The remaining six treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>For the six treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar should request the inclusion of the required provision via bilateral negotiations.</p>
		<p>To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.</p>
		<p>In addition, Qatar should maintain its stated intention to include the required provision in all future tax treaties.</p>
[B.8]	<p>The MAP guidance has not been published.</p>	<p>Qatar should follow up on its stated intention to introduce and publish guidance on access to and use of the MAP, including the contact details of the competent authority or office in charge of MAP cases as well as the manner and form in which the taxpayer should submit its MAP request (inter alia, the documentation/information that it should include in such a request).</p>
[B.9]	<p>Qatar's MAP guidance is not publically available.</p>	<p>Qatar should make its MAP guidance available and easily accessible once it has been introduced. Furthermore, Qatar's MAP profile should be updated once its MAP guidance has been introduced.</p>
[B.10]	-	-
Part C: Resolution of MAP cases		
[C.1]	<p>Six out of 87 tax treaties do not contain a provision that is equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017). One of these six treaties is expected to be modified by the Multilateral Instrument to include the required provision.</p>	<p>For the five treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar should request the inclusion of the required provision via bilateral negotiations.</p>
		<p>To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.</p>
		<p>In addition, Qatar should maintain its stated intention to include the required provision in all future tax treaties.</p>
[C.2]	<p>Qatar's MAP statistics show that during the Statistics Reporting Period it closed 3% (one out of 33 cases) of its post-2016 cases within 24 months on average. In that regard, Qatar is recommended to seek to resolve the remaining 97% of the post-2016 cases pending on 31 December 2019 (32 cases) within a timeframe that results in an average timeframe of 24 months for all post-2016 cases.</p>	
[C.3]	-	<p>Qatar should monitor whether the resources available for the competent authority function remain adequate in order to resolve its pending MAP inventory and future MAP cases in a timely, efficient and effective manner.</p>

	Areas for Improvement	Recommendations
[C.4]	-	As it has done thus far, Qatar should continue to ensure that its competent authority has the authority, and uses that authority in practice, to resolve MAP cases without being dependent on approval or direction from the tax administration personnel directly involved in the adjustment at issue and absent any policy considerations that Qatar would like to see reflected in future amendments to the treaty.
[C.5]	-	As it has done thus far, Qatar should continue to use appropriate performance indicators.
[C.6]	-	-
Part D: Implementation of MAP agreements		
[D.1]	-	As it has done thus far, Qatar should continue to implement all MAP agreements if the conditions for such implementation are fulfilled.
[D.2]	One MAP agreement was not implemented for all the years involved in the dispute in a timely manner.	Qatar should ensure that MAP agreements are implemented for all tax years that are at dispute in a timely manner.
[D.3]	<p>39 out of 87 tax treaties neither contain a provision that is equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) nor both alternative provisions provided for in Article 9(1) and Article 7(2). Of these 39 treaties:</p> <ul style="list-style-type: none"> • Five have been modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). • 11 are expected to be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). • One is expected to be modified by the Multilateral Instrument to include the equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) once the treaty partner has amended its notifications. • The remaining 22 treaties will not be modified by the Multilateral Instrument to include the required provision. 	<p>For the remaining 22 treaties that will not be modified by the Multilateral Instrument to include the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017), Qatar should request the inclusion of the required provision or be willing to accept the alternatives via bilateral negotiations.</p> <p>To this end, Qatar should follow its stated intention to put a plan in place on how it envisages updating these treaties to include the required provision.</p>
		In addition, Qatar should maintain its stated intention to include the required provision in all future tax treaties.

Annex A

Tax treaty network of Qatar

Treaty partner	Column 2		Column 3		Column 4		Column 5		Column 6		Column 7		Column 8		Column 9		Column 10		Column 11		
	DTC in force?	Inclusion Art. 25(1)?	Inclusion Art. 25(1) second sentence?	Inclusion Art. 9(2)?	Existence of a provision that MAP Article will not be available in cases where your jurisdiction is of the assessment that there is an abuse of the DTC or of the domestic tax law?	Inclusion Art. 25(2) first sentence?	Inclusion Art. 25(2) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?
Albania	Y	N/A	E = yes, either CAs O = yes, only one CA N = No	Y = yes i = no, no such provision ii = no, different period iii = no, starting point for computing the 3 year period is different iv = no, other reasons	Y = yes i = no, but access will be given to TP cases ii = no and access will not be given to TP cases	Y = yes i = no and such cases will be accepted for MAP ii = no but such cases will not be accepted for MAP	Y = yes N = no	Y = yes N = no	Y = yes i = no, but have Art. 7 equivalent ii = no, but have Art. 9 equivalent iii = no, but have both Art. 7 & 9 equivalent N = no and no equivalent of Art. 7 and 9	Y = yes N = no	Y = yes N = no	Y = yes N = no	Y = yes N = no	Y = yes N = no	Y = yes N = no	Y = yes N = no	Y = yes N = no	Y = yes N = no	Y = yes N = no	Y = yes N = no	
Algeria	Y	N/A	O	ii	Y	i	Y	Y	N/A	2-years											
Armenia	Y	N/A	O	Y	Y	i	Y	Y	N/A												
Argentina	N	4/19/2018	O	Y	Y	Y	Y	Y	N/A												
Austria	Y	N/A	O	Y	Y	Y	Y	Y	N/A												
Azerbaijan	Y	N/A	O	Y	Y	Y	Y	Y	N/A												
Barbados	Y	N/A	O*	ii*	Y	Y	Y	Y	2-years												

Column 1	Column 2		Column 3		Column 4		Column 5			Column 6			Column 7		Column 8		Column 9		Column 10	Column 11	
	Action 25(1) of the OECD Model Tax Convention ("MTC")		Action 25(1) of the OECD Model Tax Convention ("MTC")		Action 25(1) of the OECD Model Tax Convention ("MTC")		Article 25(2) of the OECD MTC			Article 25(2) of the OECD MTC			Article 25(3) of the OECD MTC		Article 25(3) of the OECD MTC		Article 25(3) of the OECD MTC		Arbitration		
	B.1	B.1	B.1	B.1	B.3	B.4	B.4	B.4	B.4	B.4	B.4	B.4	B.4	B.4	B.4	B.4	B.4	B.4	B.4	B.4	B.4
Treaty partner	DTC in force?	Inclusion Art. 25(1)?	Inclusion Art. 25(1) second sentence?	Inclusion Art. 9(2)?	Existence of a provision that MAP Article will not be available in cases where your jurisdiction is of the abuse of the DTC or of the domestic tax law?	If no, will your CA accept a taxpayer's request for MAP in relation to such cases?	Inclusion Art. 25(2) first sentence?	Inclusion Art. 25(2) second sentence?	If no, alternative provision in Art. 7 & 9 OECD MTC?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?
Belarus	Y	O	ii	i	i	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Belgium	N	E*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y*	Y	Y	Y	Y*	Y	Y
Bermuda	Y	O	Y	i	i	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Bosnia and Herzegovina	Y	O	Y	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Brunei	Y	O	ii	i	i	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Darussalam	Y	O	ii	2-years	2-years	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Bulgaria	Y	O*	Y	N/A	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chad	Y	O	Y	N/A	N/A	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
China (People's Republic of)	Y	O	Y	N/A	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Croatia	Y	O	ii*	2-years	2-years	i	Y	Y	N*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Cuba	Y	O	Y	N/A	N/A	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Cyprus	Y	E*	Y*	N/A	N/A	i	Y	Y*	Y*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Ecuador	Y	O	Y	N/A	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Eritrea	Y	O	ii	2-years	2-years	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Ethiopia	Y	O	ii	2-years	2-years	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Fiji	Y	O*	ii*	2-years	2-years	i	Y	Y	N*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
France	Y	E*	Y	N/A	N/A	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Gabon	N	O	ii	2-years	2-years	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Gambia	N	O	ii	2-years	2-years	i	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Georgia	Y	O	ii	2-years	2-years	i	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Ghana	N	O	Y	N/A	N/A	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Greece	Y	O*	Y	N/A	N/A	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Column 1	Action 25(1) of the OECD Model Tax Convention ("MTC")		Article 25(2) of the OECD MTC				Article 25(3) of the OECD MTC		Arbitration								
	B.1	B.1	B.3	B.4	C.1	D.3	A.1	B.7									
	Column 3		Column 4		Column 5		Column 6			Column 7		Column 8		Column 9		Column 10	
Treaty partner	DTC in force?	Inclusion Art. 25(1)? If yes, submission to either competent authority	Inclusion Art. 25(1) second sentence? If no, please state reasons	Inclusion Art. 9(2)? If no, will your CA provide access to MAP in TP cases?	Existence of a provision that MAP Article will not be available in cases where your jurisdiction is of the abuse of the DTC or of the domestic tax law? If no, will your CA accept a taxpayer's request for MAP in relation to such cases?	Inclusion Art. 25(2) first sentence?	Inclusion Art. 25(2) second sentence? If no, alternative provision in Art. 7 & 9 OECD MTC?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?		
Guernsey	Y	O	ii	2-years	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Hong Kong (China)	Y	O*	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Hungary	Y	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
India	Y	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Indonesia	Y	O	Y*	N/A	Y	i	Y	Y*	Y	Y	Y*	Y	Y	Y	Y	N	
Iran	Y	O	ii	2-years	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Ireland	Y	E*	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Isle of Man	Y	E*	Y*	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Italy	Y	O	ii*	2-years	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Japan	Y	E*	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Jersey	Y	E*	Y*	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Jordan	Y	N**	i	N/A	i	i	N	N	N	N	N	N	N	N	N	N	
Kazakhstan	Y	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Kenya	Y	O	Y	N/A	i	i	Y	Y	N*	Y	Y	Y	Y	Y	Y	N	
Korea	Y	E*	Y*	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Kyrgyzstan	Y	O	ii	2-years	i	i	Y	Y	N	Y	Y	Y	Y	Y	Y	N	
Latvia	Y	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Lebanon	Y	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Luxembourg	Y	E*	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
Malaysia	Y	O*	ii*	2-years	i	i	Y	Y	N*	Y	Y*	Y	Y	Y	Y	N	
Malta	Y	E*	Y	N/A	i	i	Y	Y	Y*	Y	Y*	Y	Y	Y	Y	N	
Mauritania	N	N	i	N/A	N/A	i	N	N	N	N	N	N	N	N	N	N	
Mauritius	Y	E*	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	

Column 1	Action 25(1) of the OECD Model Tax Convention ("MTC")		Article 25(2) of the OECD MTC				Article 25(3) of the OECD MTC		Arbitration								
	B.1	B.1	B.3	B.4	C.1	D.3	A.1	B.7									
	Column 3		Column 4		Column 5		Column 6			Column 7		Column 8		Column 9		Column 10	
Treaty partner	DTC in force?	Inclusion Art. 25(1)? If yes, submission to either competent authority	Inclusion Art. 25(1) second sentence? If no, please state reasons	Inclusion Art. 9(2)? If no, will your CA provide access to MAP in TP cases?	Existence of a provision that MAP Article will not be available in cases where your jurisdiction is of the abuse of the DTC or of the domestic tax law? If no, will your CA accept a taxpayer's request for MAP in relation to such cases?	Inclusion Art. 25(2) first sentence?	Inclusion Art. 25(2) second sentence? If no, alternative provision in Art. 7 & 9 OECD MTC?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?		
Mexico	Y	N/A	O*	ii*	2-years	i	i	Y	N	Y	N	Y	Y	Y	Y	N	
Monaco	Y	N/A	O	Y*	N/A	i	i	Y	N	Y	N	Y	Y	Y	Y	N	
Morocco	Y	N/A	O*	ii*	2-years	Y	i	Y	N*	Y	N	Y	Y	Y	Y	N	
Nepal	Y	N/A	O	ii	2-years	i	i	Y	N	Y	N	Y	Y	Y	Y	N	
Netherlands	Y	N/A	E*	Y*	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Nigeria	N	2/28/2016	O*	Y	N/A	i	i	Y	N*	Y	Y	Y	Y	Y	Y	Y	
North Macedonia	Y	N/A	O	Y	N/A	i	i	Y	N*	Y	N	Y	Y	Y	Y	N	
Norway	Y	N/A	O	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Pakistan	Y	N/A	O*	ii*	2-years	i	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Panama	Y	N/A	O*	Y	N/A	i	i	Y	N*	Y	N	Y	Y	Y	Y	N	
Paraguay	N	2/11/2018	O	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Philippines	Y	N/A	O	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Poland	Y	N/A	O	Y*	N/A	i	i	Y	Y*	Y	Y	Y	Y	Y	Y	N	
Portugal	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Romania	Y	N/A	O	ii*	2-years	i	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Russia	Y	N/A	E*	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y*	N	
San Marino	Y	N/A	O	Y*	2-years	i	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Senegal	Y	N/A	O*	ii*	2-years	i	i	N*	N	Y	N	N*	N*	N*	N*	N	
Serbia	Y	N/A	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Seychelles	Y	N/A	O**	ii*	2-years	i	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Singapore	Y	N/A	O	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Slovenia	Y	N/A	O	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	N	
Somalia	N	12/13/2018	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	N	

Column 1	Action 25(1) of the OECD Model Tax Convention ("MTC")		Article 25(2) of the OECD MTC				Article 25(3) of the OECD MTC		Arbitration											
	B.1	B.1	B.3	B.4	C.1	D.3	A.1	B.7												
	Column 3		Column 4		Column 5		Column 6			Column 7		Column 8		Column 9		Column 10		Column 11		
Treaty partner	DTC in force?	Inclusion Art. 25(1)?	Inclusion Art. 25(1) second sentence?	Inclusion Art. 9(2)?	Existence of a provision that MAP Article will not be available in cases where your jurisdiction is of the abuse of the DTC or of the domestic tax law?	Inclusion Art. 25(2) first sentence?	Inclusion Art. 25(2) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	
		If yes, submission to either competent authority	If no, please state reasons	If no, will your CA provide access to MAP in TP cases?	If no, will your CA accept a taxpayer's request for MAP in relation to such cases?		If no, alternative provision in Art. 7 & 9 OECD MTC?													
South Africa	Y	O	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Spain	Y	O	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Sri Lanka	Y	O	ii	2-years	Y	i	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	N
Sudan	Y	N	i	N/A	N/A	i	N	N	N	N	N	N	N	N	N	N	N	N	N	N
Switzerland	Y	O	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Syrian Arab Republic	Y	O	ii	2-years	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Tunisia	Y	N	i	N/A	N/A	i	N	N	N	N	N	N	N	N	N	N	N	N	N	N
Turkey	Y	O*	Y	N/A	Y	i	Y	Y	N*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Ukraine	Y	O	Y	N/A	i	i	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
United Kingdom	Y	E*	i	N/A	Y	i	Y	Y	Y*	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Venezuela	Y	O	Y	N/A	i	i	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Viet Nam	Y	O	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Yemen	Y	N	i	N/A	i	i	N	N	N	N	N	N	N	N	N	N	N	N	N	N

Notes: Footnote by Turkey: The information in this document with reference to "Cyprus" relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of United Nations, Turkey shall preserve its position concerning the "Cyprus" issue.

Footnote by all the European Union Member States of the OECD and the European Union: The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

Legend

E* The provision contained in this treaty was already in line with the requirements under this element of the Action 14 Minimum Standard, but has been modified by the Multilateral Instrument to allow the filing of a MAP request in either contracting state.

E** The provision contained in this treaty was not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty has been modified by the Multilateral Instrument and is now in line with this standard.

O*	The provision contained in this treaty is already in line with the requirements under this element of the Action 14 Minimum Standard, but will be modified by the Multilateral Instrument upon entry into force for this specific treaty and will then allow the filing of a MAP request in either contracting state.
O**/E***	The provision contained in this treaty is already in line with the requirements under this element of the Action 14 Minimum Standard, but will be or has been superseded by the Multilateral Instrument only to the extent that existing treaty provisions are incompatible with the relevant provision of the Multilateral Instrument.
Y*	The provision contained in this treaty was not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty has been modified by the Multilateral Instrument and is now in line with this element of the Action 14 Minimum Standard.
Y**	The provision contained in this treaty already included an arbitration provision, which has been replaced by part VI of the Multilateral Instrument containing a mandatory and binding arbitration procedure.
Y***	The provision contained in this treaty did not include an arbitration provision, but part VI of the Multilateral Instrument applies, following which a mandatory and binding arbitration procedure is included in this treaty
i*/ii*/iv*/N*	The provision contained in this treaty is not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty will be modified by the Multilateral Instrument upon entry into force for this specific treaty and will then be in line with this element of the Action 14 Minimum Standard.
i**/ii**/iv**/N**	The provision contained in this treaty is not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty will be superseded by the Multilateral Instrument upon entry into force for this specific treaty only to the extent that existing treaty provisions are incompatible with the relevant provision of the Multilateral Instrument.
i***/ii***	The provision contained in this treaty was not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty has been superseded by the Multilateral Instrument only to the extent that existing treaty provisions are incompatible with the relevant provision of the Multilateral Instrument.
N**/E****	The provision contained in this treaty was not in line with the requirements under this element of the Action 14 Minimum Standard, but the treaty will be or has been superseded by the Multilateral Instrument only to the extent that existing treaty provisions are incompatible with the relevant provision of the Multilateral Instrument.

Annex B

MAP Statistics Reporting for the 2017, 2018 and 2019 Reporting Periods (1 January 2017 to 31 December 2019) for pre-2017 cases

2017 MAP Statistics														
Category of cases	No. of pre-2017 cases in MAP inventory on 1 January 2017	Number of pre-2017 cases closed during the reporting period by outcome										No. of pre-2017 cases remaining in MAP inventory on 31 December 2017	Average time taken (in months) for closing pre-2017 cases during the reporting period	
		Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty	Agreement that there is no taxation not in accordance with tax treaty	No agreement, including agreement to disagree	Any other outcome			Column 10
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.	
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.	

Notes: Qatar's reported 2017, 2018 and 2019 MAP Statistics indicated that there were zero pre-2017 cases in its MAP inventory on 1 January 2017. Based on a clarification provided by Qatar during the peer review, the number of pending pre-2017 cases in Qatar's MAP inventory was corrected as above, as well as in the 2018 and 2019 MAP Statistics.

2018 MAP Statistics														
Category of cases	No. of pre-2017 cases in MAP inventory on 1 January 2018	Number of pre-2017 cases closed during the reporting period by outcome										No. of pre-2017 cases remaining in MAP inventory on 31 December 2018	Average time taken (in months) for closing pre-2017 cases during the reporting period	
		Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty	Agreement that there is no taxation not in accordance with tax treaty	No agreement, including agreement to disagree	Any other outcome			Column 10
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	1	0	0	0	0	0	0	0	0	0	0	1	n.a.	
Total	1	0	0	0	0	0	0	0	0	0	0	1	n.a.	

2019 MAP Statistics														
Category of cases	No. of pre-2017 cases in MAP inventory on 1 January 2019	Number of pre-2017 cases closed during the reporting period by outcome										No. of pre-2017 cases remaining in MAP inventory on 31 December 2019	Average time taken (in months) for closing pre-2017 cases during the reporting period	
		Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty	Agreement that there is no taxation not in accordance with tax treaty	No agreement, including agreement to disagree	Any other outcome			Column 10
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	1	0	0	0	0	0	1	0	0	0	0	0	0	33.86
Total	1	0	0	0	0	0	1	0	0	0	0	0	0	33.86

Annex C

MAP Statistics Reporting for the 2017, 2018 and 2019 Reporting Periods (1 January 2017 to 31 December 2019) for post-2016 cases

2017 MAP Statistics															
Category of cases	No. of post-2016 cases in MAP inventory on 1 January 2017	No. of post-2016 cases started during the reporting period	Number of post-2016 cases closed during the reporting period by outcome								No. of post-2016 cases remaining in on MAP inventory on 31 December 2017	Average time taken (in months) for closing post-2016 cases during the reporting period			
			Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty	Agreement that there is no taxation not in accordance with tax treaty			No agreement, including agreement to disagree	Any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.

2018 MAP Statistics															
Category of cases	No. of post-2016 cases in MAP inventory on 1 January 2018	No. of post-2016 cases started during the reporting period	Number of post-2016 cases closed during the reporting period by outcome								No. of post-2016 cases remaining in on MAP inventory on 31 December 2018	Average time taken (in months) for closing post-2016 cases during the reporting period			
			Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty	Agreement that there is no taxation not in accordance with tax treaty			No agreement, including agreement to disagree	Any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	33	1	0	0	0	0	0	0	0	0	0	0	32	3.35
Total	0	33	1	0	0	0	0	0	0	0	0	0	0	32	3.35

2019 MAP Statistics															
Category of cases	No. of post-2016 cases in MAP inventory on 1 January 2019	No. of post-2016 cases started during the reporting period	Number of post-2016 cases closed during the reporting period by outcome								No. of post-2016 cases remaining in on MAP inventory on 31 December 2019	Average time taken (in months) for closing post-2016 cases during the reporting period			
			Denied MAP access	Objection is not justified	Withdrawn by taxpayer	Unilateral relief granted	Resolved via domestic remedy	Agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty	Agreement partially eliminating double taxation/partially resolving taxation not in accordance with tax treaty	Agreement that there is no taxation not in accordance with tax treaty			No agreement, including agreement to disagree	Any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	
Attribution/Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	32	0	0	0	0	0	0	0	0	0	0	0	0	32	n.a.
Total	32	0	0	0	0	0	0	0	0	0	0	0	0	32	n.a.

Glossary

Action 14 Minimum Standard	The minimum standard as agreed upon in the final report on Action 14: Making Dispute Resolution Mechanisms More Effective
MAP Statistics Reporting Framework	Rules for reporting of MAP statistics as agreed by the FTA MAP Forum
Multilateral Instrument	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting
OECD Model Tax Convention	OECD Model Tax Convention on Income and on Capital as it read on 21 November 2017
OECD Transfer Pricing Guidelines	OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations
Pre-2017 cases	MAP cases in a competent authority’s inventory that are pending resolution on 31 December 2016
Post-2016 cases	MAP cases that are received by a competent authority from the taxpayer on or after 1 January 2017
Review Period	Period for the peer review process that started on 1 January 2017 and ended on 31 December 2019
Statistics Reporting Period	Period for reporting MAP statistics that started on 1 January 2017 and that ended on 31 December 2019
Terms of Reference	Terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective

OECD/G20 Base Erosion and Profit Shifting Project

Making Dispute Resolution More Effective – MAP Peer Review Report, Qatar (Stage 1)

INCLUSIVE FRAMEWORK ON BEPS: ACTION 14

Under Action 14, countries have committed to implement a minimum standard to strengthen the effectiveness and efficiency of the mutual agreement procedure (MAP). The MAP is included in Article 25 of the OECD Model Tax Convention and commits countries to endeavour to resolve disputes related to the interpretation and application of tax treaties. The Action 14 Minimum Standard has been translated into specific terms of reference and a methodology for the peer review and monitoring process.

The peer review process is conducted in two stages. Stage 1 assesses countries against the terms of reference of the minimum standard according to an agreed schedule of review. Stage 2 focuses on monitoring the follow-up of any recommendations resulting from jurisdictions' Stage 1 peer review report. This report reflects the outcome of the Stage 1 peer monitoring of the implementation of the Action 14 Minimum Standard by Qatar.



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