

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



# **Making Dispute Resolution More Effective – MAP Peer Review Report, Qatar (Stage 2)**

**INCLUSIVE FRAMEWORK ON BEPS: ACTION 14**



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Note by the Republic of Türkiye

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Note 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 Türkiye. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

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## *Foreword*

Digitalisation and globalisation have had a profound impact on economies and the lives of people around the world, and this impact has only accelerated in the 21<sup>st</sup> century. These changes have brought with them challenges to the rules for taxing international business income, which have prevailed for more than a hundred years and created 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.

In 2013, the OECD ramped up efforts to address these challenges in response to growing public and political concerns about tax avoidance by large multinationals. The OECD and G20 countries joined forces and developed an Action Plan to address BEPS in September 2013. The Action Plan identified 15 actions aimed at 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, including those published in an interim form in 2014, were consolidated into a comprehensive package and delivered to G20 Leaders in November 2015. The BEPS package represents the first substantial renovation of the international tax rules in almost a century. As the BEPS measures are implemented, 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 BEPS planning strategies that rely on outdated rules or on poorly co-ordinated domestic measures will be rendered ineffective.

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. As a result, they created 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 its subsidiary bodies. With over 140 members, the Inclusive Framework monitors and peer reviews the implementation of the minimum standards and is completing the work on standard setting to address BEPS issues. In addition to its 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.

Although implementation of the BEPS package is dramatically changing the international tax landscape and improving the fairness of tax systems, one of the key outstanding BEPS issues – to address the tax challenges arising from the digitalisation of the economy – remained unresolved. In a major step forward on 8 October 2021, over 135 Inclusive Framework members, representing more than 95% of global GDP, joined a two-pillar solution to reform the international taxation rules and ensure that multinational enterprises pay a fair share of tax wherever they operate and generate profits in today's

digitalised and globalised world economy. The implementation of these new rules is envisaged by 2023.

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## *Acknowledgements*

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*Abbreviations and acronyms*

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



## Executive summary

Qatar has an extensive tax treaty network with more than 80 tax treaties. It has a MAP programme with a small MAP inventory and a small number of new cases submitted each year and seven MAP cases pending on 31 December 2020, all of which are other cases. The outcome of the stage 1 peer review process was that overall Qatar met the majority of the elements of the Action 14 Minimum Standard. Where it has deficiencies, Qatar has worked to address them, which has been monitored in stage 2 of the process. In this respect, Qatar has solved almost all of the identified deficiencies.

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 (OECD, 2017). Its treaty network is 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.
- Almost 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 signed and ratified the Multilateral Instrument. Through this instrument a number of its 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 and entry into effect of the Multilateral Instrument, Qatar reported that it intends to update all of its tax treaties to be compliant with the requirements under the Action 14 Minimum Standard via bilateral negotiations. Such bilateral negotiations have already been initiated, or are planned to be initiated for all of such treaties.

Qatar meets the Action 14 Minimum Standard concerning the prevention of disputes in principle. 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.

Furthermore, Qatar meets all 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 2020 not received any MAP requests concerning transfer pricing issues or the application of anti-abuse provisions. It further has in place a documented bilateral consultation process for those situations in which its competent authority considers the objection raised by taxpayers in a MAP request as not justified. Qatar also has clear and comprehensive guidance on the availability of MAP and how it applies this procedure in practice under tax treaties.

Concerning the average time needed to close MAP cases, the MAP statistics for Qatar for the period 2017-20 are as follows:

2017-20	Opening inventory 1/1/2017	Cases started	Cases closed	End inventory 31/12/2020	Average time to close cases (in months)*
Attribution/allocation cases	0	0	0	0	n.a.
Other cases	1	33	27	7	18.64
<b>Total</b>	<b>1</b>	<b>33</b>	<b>27</b>	<b>7</b>	<b>18.64</b>

\* The average time taken for resolving both pre-2017 and post-2016 MAP cases follows the MAP Statistics Reporting Framework.

From 2017-20, MAP cases were on average closed within a timeframe of 24 months (which is the pursued average for resolving MAP cases received on or after 1 January 2017), as the average time necessary was 18.64 months. Further, 25 of its pending 32 other MAP cases were resolved. Only seven other MAP cases remain in Qatar's MAP inventory on 31 December 2020. As concluded in its stage 1 peer review report, Qatar is considered to be adequately resourced during stage 2 as well.

Furthermore, Qatar meets all 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 and adopts a co-operative approach to resolve MAP cases in an effective and efficient manner. Its organisation is adequate and the performance indicators used are appropriate to perform the MAP function.

Lastly, Qatar meets the Action 14 Minimum Standard as regards the implementation of MAP agreements. Qatar monitors the implementation of such agreements.

## *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>.

## *Introduction*

### **Available mechanisms in Qatar to resolve tax treaty-related disputes**

Qatar has entered into 88 tax treaties on income (and/or capital), 82 of which are in force.<sup>1</sup> These 88 treaties are being applied to 88 jurisdictions. All but five of these treaties provide for a mutual agreement procedure (“**MAP**”) for resolving disputes on the interpretation and application of the provisions of the tax treaty. In addition, three of the 88 treaties provide for an arbitration procedure as a final stage to the mutual agreement procedure.<sup>2</sup>

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 such Department. The competent authority of Qatar currently employs six staff members, not including the Head of the Tax Treaty and Negotiation Unit, the Deputy Director and the Director of the Tax Treaty and International Co-operation Department. All of these staff members are responsible for the handling and resolving of MAP cases on a full-time basis, with three focusing on attribution/allocation cases and the remaining three focusing on other cases.

Qatar issued guidance on the governance and administration of the mutual agreement procedure (“**MAP guidance**”), which was published in January 2021 and is available (in English) at:

<https://gta.gov.qa/wp-content/uploads/2020/12/MANUAL-ON-MUTUAL-AGREEMENT-PROCEDURE.pdf?csrt=2633187346728316618>

### **Developments in Qatar since 1 January 2020**

#### ***Developments in relation to the tax treaty network***

The stage 1 peer review report of Qatar noted that Qatar had signed new treaties with Argentina (2018), Ghana (2018), Paraguay (2018) and Somalia (2018), which had not yet entered into force. The treaties with Argentina and Somalia have now entered into force. The remaining treaties have not entered into force as yet.

In addition, Qatar reported that since 1 January 2020 it has signed two new tax treaties with the Democratic Republic of the Congo (2021) and Rwanda (2021), which are newly negotiated treaties with treaty partners with which there were no treaties yet in place. These treaties include Article 9(2) and Article 25(1-3) of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015). Both treaties have now entered into force. Further, Qatar reported that it has signed an amending protocol to its existing treaty with Ukraine, which now includes Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) in the treaty. This amending protocol has not entered into force as yet.

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, which it later amended by submitting additional notifications after becoming a party.<sup>3</sup> 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).

For the 26 treaties that are considered not to be in line with one or more elements of the Action 14 Minimum Standard and that will not be modified by the Multilateral Instrument, Qatar reported that it intends to update them via bilateral negotiations. In this regard, Qatar noted that it has finalised bilateral negotiations and amending protocols have been initialled with two treaty partners. Further, Qatar indicated that bilateral negotiations on amending protocols are ongoing with two other treaty partners. For the remaining 22 treaties, Qatar noted that it would follow the below plan for bilateral negotiations:

- *High priority treaty partners (Nine jurisdictions):* Qatar plans to enter into bilateral negotiations with these jurisdictions in 2022
- *Medium priority treaty partners (Nine jurisdictions):* Qatar plans to enter into bilateral negotiations with these jurisdictions in 2023
- *Low priority treaty partners (Four jurisdictions):* Qatar plans to enter into bilateral negotiations with these jurisdictions once the remaining negotiations are complete and if the conditions for the same are favourable.

### **Other developments**

Further to the above, Qatar reported that it has made a few changes to the organisation of its competent authority and that it has issued MAP guidance. These changes can be summarised as follows:

- *MAP guidance:* issuance of comprehensive MAP guidance including inter alia the contact details of the competent authority and the specific information and documentation that should be submitted in a taxpayer’s request for MAP assistance
- *Bilateral consultation process:* the MAP guidance also includes reference to a new bilateral consultation process applicable to situations where the objection raised by a taxpayer in a MAP request is not justified, which has also been documented in its internal procedures
- *Handling and resolving MAP cases:* increase in staff members dealing with MAP from six to nine, with all staff members now exclusively dealing with MAP cases and no other tasks.

### **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 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 process consists of two stages: a peer review process (stage 1) and a peer monitoring process (stage 2). In stage 1, Qatar's implementation of the Action 14 Minimum Standard as outlined above is evaluated, which has been reflected in a peer review report that has been adopted by the BEPS Inclusive Framework on 28 October 2020. This report identifies the strengths and shortcomings of Qatar in relation to the implementation of this standard and provides for recommendations on how these shortcomings should be addressed. The stage 1 report is published on the website of the OECD.<sup>4</sup> Stage 2 is launched within one year upon the adoption of the peer review report by the BEPS Inclusive Framework through an update report by Qatar. In this update report, Qatar reflected (i) what steps it has already taken, or are to be taken, to address any of the shortcomings identified in the peer review report and (ii) any plans or changes to its legislative and/or administrative framework concerning the implementation of the Action 14 Minimum Standard. The update report forms the basis for the completion of the peer review process, which is reflected in this update to the stage 1 peer review report.

### ***Outline of the treaty analysis***

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 were taken into account, even if it concerns 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.

### ***Timing of the process and input received from peers and taxpayers***

Stage 1 of the peer review process for Qatar was launched on 20 December 2019, with the sending of questionnaires to Qatar and its peers. The FTA MAP Forum has approved the stage 1 peer review report of Qatar in September 2020, with the subsequent approval by the BEPS Inclusive Framework on 28 October 2020. On 28 October 2021, Qatar submitted its update report, which initiated stage 2 of the process.

The period for evaluating Qatar's implementation of the Action 14 Minimum Standard for stage 1 ranged from 1 January 2017 to 31 December 2019 and formed the basis for the stage 1 peer review report. The period of review for stage 2 started on 1 January 2020 and depicts all developments as from that date until 31 October 2021.

In total five peers provided input: Austria, Poland, Portugal, Switzerland and Türkiye. 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. During stage 2, the same peers provided input. For this stage as well, these peers represent approximately 3% of post-2016 MAP cases in Qatar's MAP inventory that started in 2017, 2018, 2019 or 2020. Most of the input received relates to the treaty provisions and peers in general stated that they had little experience with Qatar. Specifically with respect to stage 2, all peers that provided input reported that the update report of Qatar fully reflects the experiences these peers have had with Qatar since 1 January 2020 and/or that there was no addition to previous input given.

### *Input by Qatar and co-operation throughout the process*

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 in a timely and comprehensive manner to requests to requests for additional information, and provided further clarity where necessary. In addition, Qatar provided the following information:

- MAP profile<sup>5</sup>
- MAP statistics<sup>6</sup> according to the MAP Statistics Reporting Framework (see below).

Concerning stage 2 of the process, Qatar submitted its update report on time and the information included therein was extensive. Qatar was co-operative during stage 2 and the finalisation of the peer review process.

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 2020 (“**Statistics Reporting Period**”). According to the statistics provided by Qatar, its MAP caseload during this period was as follows:

2017-20	Opening inventory 1/1/2017	Cases started	Cases Closed	End inventory 31/12/2020
Attribution/allocation cases	0	0	0	0
Other cases	1	33	27	7
<b>Total</b>	<b>1</b>	<b>33</b>	<b>27</b>	<b>7</b>

### 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:

- Preventing disputes
- Availability and access to MAP
- Resolution of MAP cases
- 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 implementation of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective (“**Terms of Reference**”).<sup>7</sup> Apart from analysing Qatar’s legal framework and its administrative practice, the report also incorporates peer input and responses to such input by Qatar during stage 1 and stage 2. 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 basis of this report is the outcome of the stage 1 peer review process, which has identified in each element areas for improvement (if any) and provides for recommendations how the specific area for improvement should be addressed. Following the outcome of the peer monitoring process of stage 2, each of the elements have been updated with a recent development

section to reflect any actions taken or changes made on how recommendations have been addressed, or to reflect other changes in the legal and administrative framework of Qatar relating to the implementation of the Action 14 Minimum Standard. Where it concerns changes to MAP guidance or statistics, these changes are reflected in the analysis sections of the elements, with a general description of the changes included in the recent development sections.

The objective of the Action 14 Minimum Standard is to make dispute resolution mechanisms more effective and concerns a continuous effort. Where recommendations have been fully implemented, this has been reflected and the conclusion section of the relevant element has been modified accordingly, but Qatar should continue to act in accordance with a given element of the Action 14 Minimum Standard, even if there is no area for improvement and recommendation for this specific element.

## References

OECD (2015), “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>.

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

## 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&agyear=&agrtype=0&language=en>. The treaties that are signed but have not yet entered into force are with Belgium (2007), Gambia (2014), Ghana (2018), Mauritania (2003), Nigeria (2016) and Paraguay (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. Further, the treaty with Gabon (2015) that was included in the analysis in the stage 1 report has been excluded since Qatar has indicated that this treaty has not been formally signed as yet. Reference is made to Annex A for the overview of Qatar’s tax treaties.
2. This concerns Qatar’s treaties with Netherlands, Nigeria and the United Kingdom. Reference is made to Annex A for the overview of Qatar’s tax treaties.
3. Available at: <https://www.oecd.org/tax/treaties/beps-mli-position-qatar-consolidated.pdf>.
4. Available at: <https://www.oecd.org/tax/beps/making-dispute-resolution-more-effective-map-peer-review-report-qatar-stage-1-9dcb28be-en.htm>.
5. Available at: [www.oecd.org/tax/dispute/country-map-profiles.htm](http://www.oecd.org/tax/dispute/country-map-profiles.htm).
6. The MAP statistics of Qatar are included in Annexes B and C of this report.
7. 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](http://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, 2017a) 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 88 tax treaties, 82 contain a provision equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017a) 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, 2017a).

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, 2017a). Qatar further noted that pursuant to Directive No. 1 of 2020 regarding the resolution and publication of issues related to the interpretation or application of tax agreements, all agreements entered into by Qatar under a provision in a tax treaty that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017a) would now be published.<sup>1</sup>

4. For the six treaties identified that do not contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017a), the relevant peers did not provide input during stage 1.

## *Recent developments*

### *Bilateral modifications*

5. Qatar signed new tax treaties with two treaty partners which are newly negotiated treaties with treaty partners with which there were no treaties yet in place. Both of these treaties have entered into force. Both of these treaties contain a provision that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017a). The effects of these newly signed treaties have been reflected in the analysis above where it has relevance.

### *Multilateral Instrument*

6. 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.

7. 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, 2017a) – 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, 2017a). 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, 2017a).

8. 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, 2017a), Qatar listed all of them as a covered tax agreement under the Multilateral Instrument but only for four 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 four treaty partners, two are not a signatory to the Multilateral Instrument and one did not list the treaty with Qatar as a covered tax agreement. The remaining treaty partner listed the treaty as a covered tax agreement and also made a notification pursuant to Article 16(6)(d)(i).

9. This treaty partner has already deposited its instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaty between Qatar and this treaty partner, and therefore has modified this treaty to include the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017a).

### *Other developments*

10. Qatar reported that for the five tax treaties that do not contain the equivalent of Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017a) and 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. According to Qatar's plan for negotiations, negotiations are being initiated in 2022 for one treaty partner, negotiations are planned to be initiated in 2023 for three treaty partners and negotiations will be initiated if the conditions are favourable with respect to the remaining treaty.

*Peer input*

11. Of the peers that provided input during stage 2, one provided input in relation to its tax treaty with Qatar. However, no input was provided with respect to this element.

*Anticipated modifications<sup>1</sup>*

12. Qatar reported it will seek to include Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017a) in all of its future tax treaties.

*Conclusion*

	Areas for improvement	Recommendations
[A.1]	<p>Six out of 88 tax treaties do not contain a provision that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017a). Of these six treaties:</p> <ul style="list-style-type: none"> <li>• One has been modified by the Multilateral Instrument to include the required provision.</li> <li>• Five will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties:               <ul style="list-style-type: none"> <li>- for four, negotiations are envisaged, scheduled or pending</li> <li>- for the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<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, 2017a), Qatar should:</p> <ul style="list-style-type: none"> <li>• For four treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision.</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> </ul>

**[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.

13. 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.<sup>2</sup> 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*

14. Qatar is authorised to enter into bilateral APAs and the legal basis for this is Qatar’s Income Tax Law<sup>3</sup> and its implementing regulations.<sup>4</sup> However, Qatar clarified that bilateral APAs are only possible with jurisdictions 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 (OECD, 2017a). 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 will be implemented soon. However, Qatar clarified that Qatar is legally permitted to enter into bilateral APAs with taxpayers irrespective of this decision.

15. 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.

16. In this regard, Qatar reported that the request for an APA must be presented at least six 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.

17. 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 two 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.

18. Qatar further noted that it is in the process of developing APA guidance that would support taxpayers in this process.

### ***Roll-back of bilateral APAs***

19. 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.

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

### ***Recent developments***

21. There are no recent developments with respect to element A.2, except that as mentioned above, Qatar is in the process of developing APA guidance.

### ***Practical application of roll-back of bilateral APAs***

#### *Period 1 January 2017-31 December 2019 (stage 1)*

22. Qatar reported not having received any requests for bilateral APAs in the period 1 January 2017-31 December 2019.

23. All peers that provided input indicated that they have not received a request for a roll-back of bilateral APAs concerning Qatar in the period 1 January 2017-31 December 2019.



*Period 1 January 2020-31 October 2021 (stage 2)*

24. Qatar reported as having received one requests for a bilateral APA since 1 January 2020, which did not include a request for roll-back. Qatar noted that while its competent authority considered it eligible for bilateral APA discussions, the other competent authority did not find it eligible under their bilateral APA programme which led to no further discussions on the matter.

25. All peers that provided input during stage 1 stated in stage 2 that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

***Anticipated modifications***

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

***Conclusion***

	Areas for improvement	Recommendations
[A.2]	-	-

## 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>.

## Notes

1. Available (in Arabic) at: <https://www.gta.gov.qa/en/mutual-agreement-procedure/>.
2. This description of an APA based on the definition of an APA in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (OECD, 2017b).
3. Law No. 24 of the year 2018, available (in Arabic) at <https://gta.gov.qa/wp-content/uploads/2018/08/Corporate-Income-Tax-Law-2018-1.pdf>.
4. 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, available (in Arabic) at <https://gta.gov.qa/wp-content/uploads/2020/02/Implementingregulation.pdf>.



## *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.

27. 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*

28. Two of Qatar's 88 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, 77 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.

29. 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

30. 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).

31. 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*

32. Out of Qatar's 88 tax treaties, 49 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.

33. The remaining 39 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)	33

#### *Peer input*

34. 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 during stage 1. 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 during stage 1. 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.

### ***Practical application***

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

35. As indicated in paragraphs 28-31 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.

36. Chapter 6.3 of Qatar’s MAP guidance, titled “Limitations on access to the mutual agreement procedure” clarifies that a MAP request would not be denied on the basis 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.

37. In addition, Directive No. 5 of 2020 on the results of the mutual agreement procedure, specifically with regard to the reasons for refusing entry into the mutual agreement procedure notes that access to MAP would only be refused if it is submitted in a manner that is not in line with the treaty provision or where the request does not relate to fiscal years covered by the treaty.<sup>1</sup>

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

38. 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 realised.

39. 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.

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

## *Recent developments*

### *Bilateral modifications*

41. Qatar signed new tax treaties with two treaty partners which are newly negotiated treaties with treaty partners with which there were no treaties yet in place. Both of these treaties have entered into force. Both of these treaties contain a provision that is equivalent to Article 25(1), first and second sentence, of the OECD Model Tax Convention (OECD, 2017), as amended by the Action 14 final report (OECD, 2015b). The effects of these newly signed treaties have been reflected in the analysis above where it has relevance.

### *Multilateral Instrument*

42. 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

43. 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.

44. 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 78 of its 88 treaties as a covered tax agreement under the Multilateral Instrument and made, on the basis of Article 16(6)(a), for 74 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).

45. In total, 21 of the 74 relevant treaty partners are not a signatory to the Multilateral Instrument, two did not list their treaty with Qatar as a covered tax agreement, whereas 21 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. All of the remaining 30 treaty partners are signatories to the Multilateral Instrument, listed their treaty with Qatar as a covered tax agreement and also made a notification on the basis of Article 16(6)(a).

46. Of these 30 treaty partners, 23 have 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 seven treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

47. 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, the treaty partner is a signatory to the Multilateral Instrument and has not made a reservation under this provision. For this treaty, the Multilateral Instrument will only supersede this treaty 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 agreement 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 this treaty 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).

48. In view of the above and in relation to the five treaties identified in paragraphs 28-31 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 31 treaties that have been or will be modified or superseded by the Multilateral Instrument.

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

49. 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).

50. With regard to the 33 tax treaties identified in paragraph 33 above that contain a filing period for MAP requests of less than three years, Qatar listed 32 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 32 relevant treaty partners, 11 are not a signatory to the Multilateral Instrument and one did not list their treaty with Qatar as a covered tax agreement. The remaining 20 tax treaties partners also made such notification.



51. Of these 20 treaty partners, 16 have 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 four treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

#### *Other developments*

52. Qatar reported that for the four tax treaties that do not contain the equivalent of Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), as it read prior to the Action 14 final report (OECD, 2015b) and 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. According to Qatar's plan for negotiations, negotiations are planned to be initiated in 2023 for three treaty partners and negotiations will be initiated if the conditions are favourable with respect to the remaining treaty.

53. Qatar reported that for the 13 tax treaties that do not contain the equivalent of Article 25(1), second sentence, of the OECD Model Tax Convention (OECD, 2017) and 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. According to Qatar's plan for negotiations:

- For one treaty, negotiations have been completed and an amending protocol has been initialled.
- For one treaty, negotiations are ongoing.
- For six treaties, negotiations are being initiated in 2022.
- For four treaties, negotiations are planned to be initiated in 2023.
- For one treaty, negotiations will be initiated if the conditions are favourable for the same.

#### *Peer input*

54. Of the peers that provided input during stage 2, one provided input in relation to its tax treaty with Qatar. This peer noted that its treaty with Qatar did not contain the equivalent of Article 25(1), second sentence of the OECD Model Tax Convention (OECD, 2017), but that the Multilateral Instrument has modified this treaty to make it in line with such standard, which is in line with the above analysis.

#### *Anticipated modifications*

55. Qatar reported it will seek to include Article 25(1), first and second sentence, 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.



## Conclusion

	Areas for improvement	Recommendations
	<p>Five out of 88 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"> <li>• One is expected to be superseded 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).</li> <li>• The remaining four treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For three, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<p>For the remaining four treaties that 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:</p> <ul style="list-style-type: none"> <li>• For three treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> </ul> <p>This concerns a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either</p> <ol style="list-style-type: none"> <li>a. as amended in the Action 14 final report (OECD, 2015b); or</li> <li>b. as it read prior to the adoption of Action 14 final report (OECD, 2015b), thereby including the full sentence of such provision.</li> </ol>
[B.1]	<p>33 out of 88 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 33 treaties:</p> <ul style="list-style-type: none"> <li>• 16 have been modified by the Multilateral Instrument to include the required provision</li> <li>• Four are expected to be modified by the Multilateral Instrument to include the required provision</li> <li>• The remaining 13 treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For one, negotiations on an amending protocol have been finalised to include the required provision.</li> <li>- For 11, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<p>For the 13 treaties that 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:</p> <ul style="list-style-type: none"> <li>• For one treaty, as quickly as possible sign and ratify the amending protocol to this treaty to have in place the required provision.</li> <li>• For 11 treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision.</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> </ul>

## **[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).

56. 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***

57. As discussed under element B.1, out of Qatar's 88 treaties, two 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, 31 of these 88 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.

58. Qatar reported that it has introduced a bilateral consultation process that allows the other competent authority concerned to provide its views on the case when Qatar's competent authority considers the objection raised in the MAP request not to be justified. Qatar reported that when its competent authority considers that the objection raised by a taxpayer in a MAP request is not justified, it will consult with the competent authority of the treaty partner and the taxpayer. This is noted in Qatar's MAP guidance, under the section titled "The objection must be presented to the CA". In addition, Annex 2 attached to Qatar's 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 four months from the date of receipt of the request.

59. Qatar clarified that the procedure as well as the template for the same has been documented in its internal procedure and that the staff in its competent authority have been briefed on this process. Qatar noted that according to this template, if the official in charge of the MAP case considers that an objection raised by a taxpayer is not justified, they shall prepare a draft letter to the other competent authority and send it for review and

approval to the Director of the Tax Treaty and International Co-operation Department. Qatar clarified that the draft letter should detail the reasons why the Qatari CA considers that the taxpayer's objection is not justified. Once approved, this letter would be shared with the other competent authority, who would be invited to provide their views on the same.

### ***Recent developments***

60. In the stage 1 report, it was noted that Qatar had not yet documented its bilateral consultation or notification process which allowed the other competent authority concerned to provide its views on the case when Qatar's competent authority considered the objection raised in the MAP request not to be justified.

61. As detailed above, Qatar has since 1 January 2020 introduced a bilateral consultation process that is applicable in situations where its competent authority considers the objection raised in the MAP request not to be justified. Therefore, the recommendation made in stage 1 has been addressed.

### ***Practical application***

#### *Period 1 January 2017-31 December 2019 (stage 1)*

62. Qatar reported that in the period 1 January 2017-31 December 2019 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, 2018 and 2019 MAP Statistics submitted by Qatar also show that none of its MAP cases was closed with the outcome "objection not justified". Qatar further clarified that the decision in respect of the one case that was closed with the outcome "denied MAP access" in 2018 was taken by the treaty partner, which Qatar agreed with.

63. All peers that provided input indicated not being aware of any cases for which Qatar's competent authority denied access to MAP in the period 1 January 2017-31 December 2019. 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.

#### *Period 1 January 2020-31 October 2021 (stage 2)*

64. Qatar reported that also since 1 January 2020 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 2020 MAP statistics submitted by Qatar also show that none of its MAP cases was closed with the outcome "objection not justified".

65. All peers that provided input during stage 1 provided input during stage 2 as well and noted that since 1 January 2020 they are not aware of any cases for which Qatar's competent authority considered an objection in a MAP request not justified. They also reported not having been consulted/notified in such cases, which can be clarified by the fact that no such instances have occurred in Qatar since that date.

### ***Anticipated modifications***

66. Qatar indicated that it does not anticipate any modifications in relation to element B.2.

### *Conclusion*

	Areas for improvement	Recommendations
[B.2]	-	-

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

Jurisdictions should provide access to MAP in transfer pricing cases.

67. 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*

68. Out of Qatar's 88 tax treaties, 32 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 45 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:

- 42 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.

69. 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.

70. Qatar's 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).

## ***Recent developments***

### *Bilateral modifications*

71. Qatar signed new tax treaties with two treaty partners which are newly negotiated treaties with treaty partners with which there were no treaties yet in place. Both of these treaties have entered into force. Both of these treaties contain a provision that is equivalent to Article 9(2) of the OECD Model Tax Convention (OECD, 2017). The effects of these newly signed treaties have been reflected in the analysis above where it has relevance.

### *Multilateral Instrument*

72. 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.

73. 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)).

74. 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 52 tax treaties identified in paragraph 68 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).

## ***Application of legal and administrative framework in practice***

### *Period 1 January 2017-31 December 2019 (stage 1)*

75. Qatar reported that in the period 1 January 2017-31 December 2019, 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.

76. All peers that provided input indicated not being aware of a denial of access to MAP by Qatar in the period 1 January 2017-31 December 2019 on the basis that the case concerned was a transfer pricing case.

*Period 1 January 2020-31 October 2021 (stage 2)*

77. Qatar reported that also since 1 January 2020 it has not denied access to MAP on the basis that the case concerned a transfer pricing case. However, no such cases were received during this period either.

78. All peers that provided input during stage 1 provided input during stage 2 as well and noted that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

***Anticipated modifications***

79. Qatar noted that it intends to revise its reservation under Article 17(3) of the Multilateral Instrument to note that in the absence of a provision referred to in Article 17(2) in its tax treaties, its competent authority shall make the appropriate adjustment referred to in Article 17(1). Apart from this, 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 Article 9(2) in all of its future tax treaties.

***Conclusion***

	Areas for improvement	Recommendations
[B.3]	-	-

**[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.

80. 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***

81. None of Qatar's 88 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.

82. Qatar’s 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.

### ***Recent developments***

83. There are no recent developments with respect to element B.4.

### ***Practical application***

#### *Period 1 January 2017-31 December 2019 (stage 1)*

84. Qatar reported that in the period 1 January 2017-31 December 2019 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.

85. All peers that provided input indicated not being aware of cases that have been denied access to MAP in Qatar in the period 1 January 2017-31 December 2019 in relation to the application of treaty and/or domestic anti-abuse provisions.

#### *Period 1 January 2020-31 October 2021 (stage 2)*

86. Qatar reported that also since 1 January 2020 it has also 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 since that date either.

87. All peers that provided input during stage 1 provided input during stage 2 as well and noted that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

### ***Anticipated modifications***

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

### ***Conclusion***

	Areas for improvement	Recommendations
[B.4]	-	-

## [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.

89. 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*

90. 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*

91. 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.

### *Recent developments*

92. There are no recent developments with respect to element B.5.

### *Practical application*

#### *Period 1 January 2017-31 December 2019 (stage 1)*

93. Qatar reported that in the period 1 January 2017-31 December 2019, it has not denied access to MAP in any case where the issue presented by the taxpayer in a MAP request has already been resolved through an audit settlement between the taxpayer and the tax administration, which is explained by the fact that such settlements are not possible in Qatar.

94. All peers indicated not being aware of a denial of access to MAP in Qatar in the period 1 January 2017-31 December 2019 in cases where there was an audit settlement between the taxpayer and the tax administration.

#### *Period 1 January 2020-31 October 2021 (stage 2)*

95. Qatar reported that since 1 January 2020 it has also not denied access to MAP for cases where the issue presented by the taxpayer has already been dealt with in an audit settlement between the taxpayer and the tax administration since such settlements are still not possible in Qatar.



96. All peers that provided input during stage 1 stated in stage 2 that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

### *Anticipated modifications*

97. 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.

98. 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*

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

100. 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. Qatar noted that the taxpayer is given a timeframe of at least 60 days as from the date of the request to provide this information. This is noted in Annex 2 attached to Qatar’s MAP guidance titled “Annex 2. – Timeline for a Typical MAP Process”. If the taxpayer does not provide the requested information within this 60 day period, Qatar clarified that its competent authority would still not deny the MAP request immediately but reach out to the taxpayer to see whether they are able to provide the information.

101. In view of the above, Qatar’s 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 or that the taxpayer was unable to provide the information within the prescribed 60 day period.

102. In addition, Directive No. 4 of 2020 on the completeness and accuracy of the information required of the taxpayer to be submitted to the General Tax Authority in the request for a mutual agreement and the appropriate timing for this states that Qatar’s competent authorities would ensure that both competent authorities have the same

understanding of the information received from the taxpayer to expedite the process based on a common understanding of the facts.<sup>2</sup>

### ***Recent developments***

103. There are no recent developments with respect to element B.6.

### ***Practical application***

#### *Period 1 January 2017-31 December 2019 (stage 1)*

104. Qatar reported that it will provide 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 in the period 1 January 2017-31 December 2019, it has not denied access to MAP for cases where the taxpayer had provided the required information or documentation.

105. All peers that provided input indicated not being aware of a limitation of access to MAP by Qatar in the period 1 January 2017-31 December 2019 in situations where taxpayers complied with information and documentation requirements.

#### *Period 1 January 2020-31 October 2021 (stage 2)*

106. Qatar reported that since 1 January 2020 its competent authority has also not denied access to MAP for cases where the taxpayer had provided the required information or documentation.

107. All peers that provided input during stage 1 provided input during stage 2 as well and noted that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

### ***Anticipated modifications***

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

### ***Conclusion***

	Areas for improvement	Recommendations
[B.6]	-	-

## **[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.

109. 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 by these treaties.

### ***Current situation of Qatar’s tax treaties***

110. Out of Qatar’s 88 tax treaties, 79 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).

111. 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 during stage 1.

### ***Recent developments***

#### *Bilateral modifications*

112. Qatar signed new tax treaties with two treaty partners which are newly negotiated treaties with treaty partners with which there were no treaties yet in place. Both of these treaties have entered into force. Both of these treaties contain a provision that is equivalent to Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017). The effects of these newly signed treaties have been reflected in the analysis above where it has relevance.

#### *Multilateral Instrument*

113. 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.

114. 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).

115. 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 all of them as a covered tax agreement under the Multilateral Instrument, but only for six 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 six treaty partners, two are not a signatory to the Multilateral Instrument and one did not list its treaty with Qatar as a covered tax agreement. The remaining three treaty partners are signatories to the Multilateral Instrument, listed their treaty with Qatar as a covered tax agreement and also made a notification pursuant to Article 16(6)(d)(ii).

116. All of these three treaty partners have 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).

### *Other developments*

117. Qatar reported that for the six tax treaties that do not contain the equivalent of Article 25(3), second sentence, of the OECD Model Tax Convention (OECD, 2017) and 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. According to Qatar’s plan for negotiations, negotiations are being initiated in 2022 for one treaty partner, negotiations are planned to be initiated in 2023 for four treaty partners and negotiations will be initiated if the conditions are favourable with respect to the remaining treaty.

### *Peer input*

118. Of the peers that provided input during stage 2, one provided input in relation to its tax treaty with Qatar. However, no input was provided with respect to this element.

### *Anticipated modifications*

119. 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.

### *Conclusion*

	Areas for improvement	Recommendations
[B.7]	<p>Nine out of 88 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"> <li>• Three have been modified by the Multilateral Instrument to include the required provision.</li> <li>• The remaining six treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For five, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<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:</p> <ul style="list-style-type: none"> <li>• For five treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> </ul>

## **[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.

120. 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***

121. Qatar issued guidance on the governance and administration of the mutual agreement procedure in January 2021 and is available (in English) at:

<https://gta.gov.qa/wp-content/uploads/2020/12/MANUAL-ON-MUTUAL-AGREEMENT-PROCEDURE.pdf?csrt=2633187346728316618>

122. This MAP guidance consists of eight chapters, containing several sub-sections and two Annexes and covers the following topics:

- 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
- j. suspension of tax collection pending MAP.

123. The above-described MAP guidance of Qatar includes detailed information on the availability and the use of MAP and how its competent authority conducts the procedure in practice. This guidance includes the information that the FTA MAP Forum agreed should be included in a jurisdiction’s MAP guidance, which concerns: (i) 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 its MAP request.<sup>3</sup>

### ***Information and documentation to be included in a MAP request***

124. 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.<sup>4</sup> This agreed guidance is shown below. Qatar’s MAP guidance enumerates in chapter 7.1.1.2, which items must be included in a request for MAP (if available), which are checked in the following list:

- 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.

### *Recent developments*

125. The stage 1 report noted that Qatar did not have a published MAP guidance and Qatar was recommended to introduce a MAP guidance, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance and to publish such guidance. As noted above, Qatar has now published MAP guidance that contains: (i) 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 its MAP request.

126. Therefore, the recommendation made in stage 1 has been addressed.

### *Anticipated modifications*

127. Qatar indicated that it does not anticipate any modifications in relation to element B.8.

### *Conclusion*

	Areas for improvement	Recommendations
[B.8]	-	-

## **[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.

128. 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.<sup>5</sup>

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

129. The MAP guidance of Qatar is published and can be found (in English) at:

<https://gta.gov.qa/wp-content/uploads/2020/12/MANUAL-ON-MUTUAL-AGREEMENT-PROCEDURE.pdf?csrt=2633187346728316618>



130. This guidance was published in January 2021. As regards its accessibility, Qatar’s MAP guidance can be easily found in English through the website of the General Tax Authority or through a search engine.

### *MAP profile*

131. The MAP profile of Qatar is published on the website of the OECD and was last updated in November 2021. This MAP profile contains detailed information on the MAP process in Qatar. This profile contains external links that provide extra information and guidance where appropriate.

### *Recent developments*

132. As mentioned above, Qatar has introduced MAP guidance and has made it publicly available on the website of the General Tax Authority. Further, Qatar has updated its MAP profile to provide more detailed information, including links to such guidance where appropriate. Therefore, the recommendation made in stage 1 has been addressed.

### *Anticipated modifications*

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

### *Conclusion*

	Areas for improvement	Recommendations
[B.9]	-	-

## **[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.

134. 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***

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

136. 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 such settlements are not possible in Qatar.

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

137. 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.

138. 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***

139. 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.

***Recent developments***

140. There are no recent developments with respect to element B.10.

***Anticipated modifications***

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

***Conclusion***

	Areas for improvement	Recommendations
[B.10]	-	-

***References***

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>.

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



## Notes

1. Available (in Arabic) at: <https://www.gta.gov.qa/en/mutual-agreement-procedure/>.
2. Available (in Arabic) at: <https://www.gta.gov.qa/en/mutual-agreement-procedure/>.
3. Available at: [www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf](http://www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf).
4. Available at: [www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf](http://www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf).
5. The shared public platform can be found at: [www.oecd.org/ctp/dispute/country-map-profiles.htm](http://www.oecd.org/ctp/dispute/country-map-profiles.htm).



## *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.

142. 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***

143. Out of Qatar’s 88 tax treaties, 82 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).

144. 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 during stage 1.

#### ***Recent developments***

##### ***Bilateral modifications***

145. Qatar signed new tax treaties with two treaty partners which are newly negotiated treaties with treaty partners with which there were no treaties yet in place. Both of these treaties have entered into force. Both of these treaties contain a provision that is equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017). The

effects of these newly signed treaties have been reflected in the analysis above where it has relevance.

### *Multilateral Instrument*

146. 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.

147. 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).

148. 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 all of them as a covered tax agreement under the Multilateral Instrument but only for four 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 four treaty partners, two are not a signatory to the Multilateral Instrument and one did not list its treaty with Qatar as a covered tax agreement. The remaining treaty partner also signed the Multilateral Instrument, listed its treaty with Qatar as a covered tax agreement and made such notification under Article 16(6)(c)(i).

149. This treaty partner has already deposited its instrument of ratification of the Multilateral Instrument, following which the Multilateral Instrument has entered into force for the treaty between Qatar and this treaty partner, and therefore has modified this treaty to include the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017).

### *Other developments*

150. Qatar reported that for the five tax treaties that do not contain the equivalent of Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017) and 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. According to Qatar's plan for negotiations, negotiations are being initiated in 2022 for one treaty partner, negotiations are planned to be initiated in 2023 for three treaty partners and negotiations will be initiated if the conditions are favourable with respect to the remaining treaty.

### *Peer input*

151. Of the peers that provided input during stage 2, one provided input in relation to its tax treaty with Qatar. However, no input was provided with respect to this element.

### *Anticipated modifications*

152. 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.

### *Conclusion*

	Areas for improvement	Recommendations
[C.1]	<p>Six out of 88 tax treaties do not contain a provision that is equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017). Of these six treaties:</p> <ul style="list-style-type: none"> <li>• One has been modified by the Multilateral Instrument to include the required provision.</li> <li>• The remaining five treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For four, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<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:</p> <ul style="list-style-type: none"> <li>• For four treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision.</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> </ul>

## [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).

153. 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*

154. 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, 2019 and 2020 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.

155. With respect to post-2016 cases, Qatar reported having 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 post-2016 MAP statistics with all of its treaty partners.

156. No peer input was received on the matching of MAP statistics with Qatar for the years 2017-20.

157. In that regard, based on the information provided by Qatar’s MAP partners, its post-2016 MAP statistics match those of its treaty partners as reported by the latter.

### *Monitoring of MAP statistics*

158. 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.

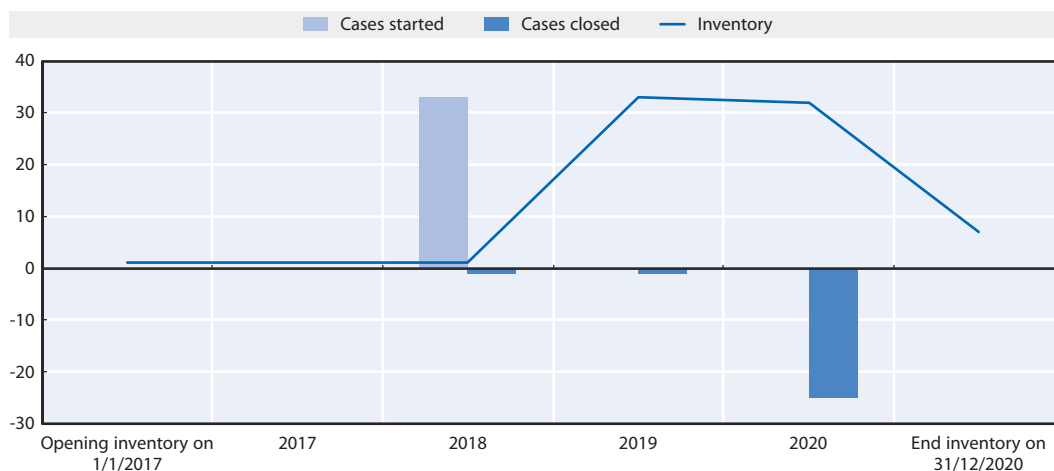
### *Analysis of Qatar’s MAP caseload*

#### *Global overview*

159. The analysis of Qatar’s MAP caseload relates to the period starting on 1 January 2017 and ending on 31 December 2020.

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

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

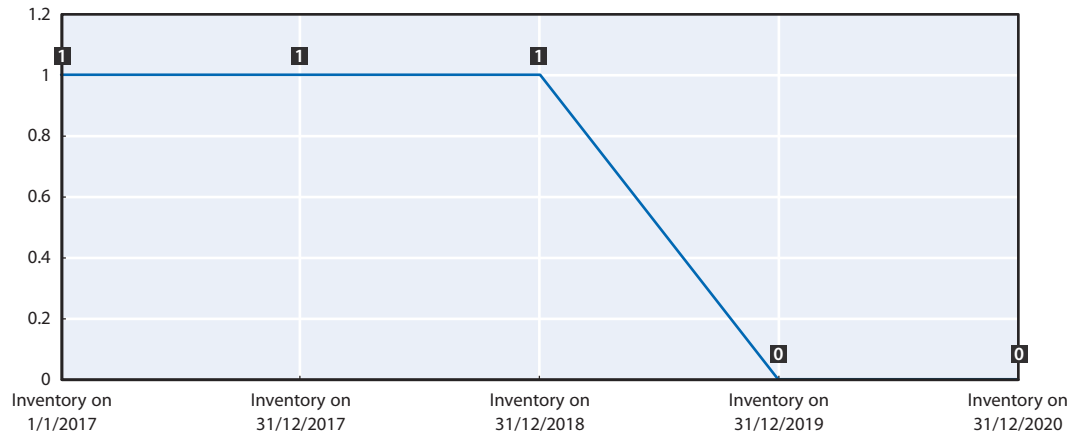


161. At the beginning of the Statistics Reporting Period Qatar had one pending other MAP case. At the end of the Statistics Reporting Period, Qatar had seven MAP cases in its inventory, all of which are other MAP cases.

#### *Pre-2017 cases*

162. 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

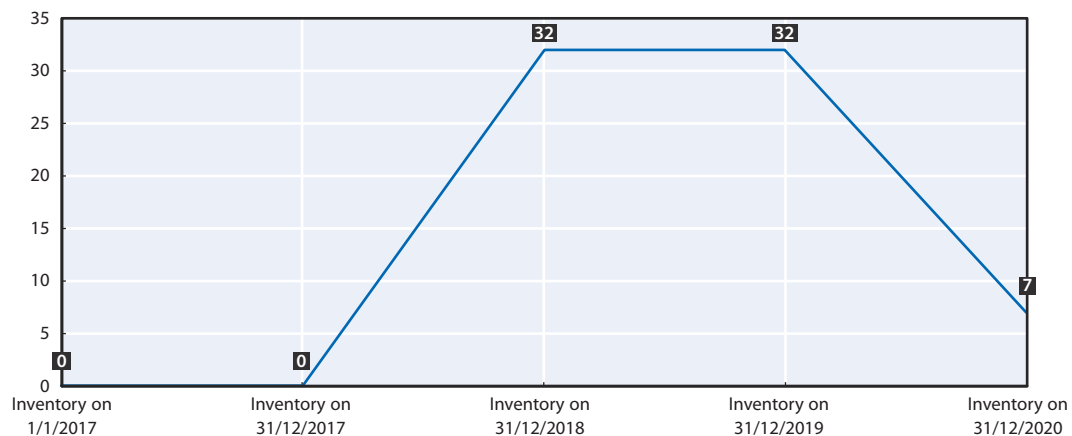


163. At the beginning of the Statistics Reporting Period, Qatar’s MAP inventory of pre-2017 MAP cases consisted of one other MAP case. At the end of the Statistics Reporting Period, Qatar had no remaining pre-2017 MAP cases.

#### *Post-2016 cases*

164. 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



165. 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 seven other MAP cases. Accordingly, Qatar closed 26 post-2016 case during the Statistics Reporting Period, which represents approximately 79% of the total number of post-2016 cases that started during the Statistics Reporting Period.

166. The number of post-2016 cases closed as compared to the number of post-2016 cases started during the Statistics Reporting Period is shown in the table below.

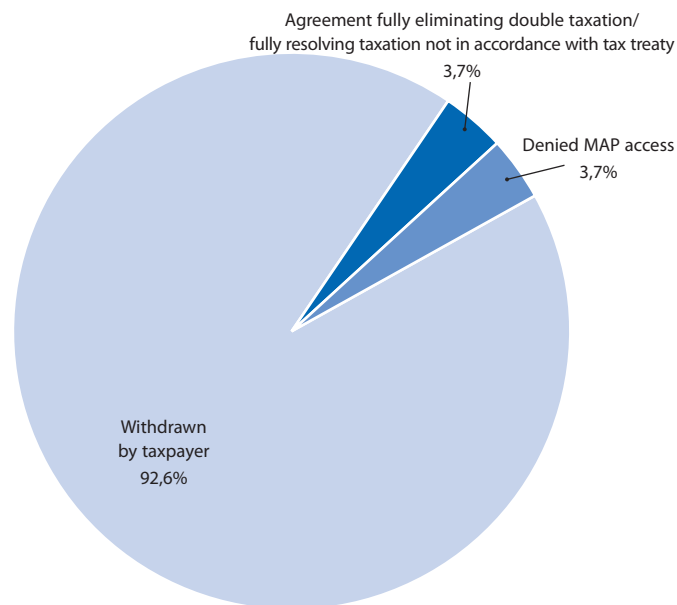
Post-2016 cases	% of cases closed in 2017 compared to cases started in 2017	% of cases closed in 2018 compared to cases started in 2018	% of cases closed in 2019 compared to cases started in 2019	% of cases closed in 2020 compared to cases started in 2020	Cumulative evolution of total MAP caseload over the four years (2017-20)
Attribution/allocation cases	(no cases started)	(no cases started)	(no cases started)	(no cases started)	(no cases started)
Other cases	(no cases started)	3%	(no cases started)	(no cases started)	79%

### *Overview of cases closed during the Statistics Reporting Period*

#### *Reported outcomes*

167. During the Statistics Reporting Period Qatar in total closed 27 MAP cases for which the outcomes shown in Figure C.4 were reported.

Figure C.4. Cases closed in 2017, 2018, 2019 or 2020 (27 cases)



168. Figure C.4 shows that during the Statistics Reporting Period, 25 out of 27 cases (92.6%) were closed with the outcome “withdrawn by taxpayer”<sup>1</sup>, whereas one case was resolved with the outcome “agreement fully eliminating double taxation/fully resolving taxation not in accordance with tax treaty” and the remaining case was closed with the outcome “denied MAP access”.



### *Average timeframe needed to resolve MAP cases*

#### *All cases closed during the Statistics Reporting Period*

169. The average time needed to close MAP cases during the Statistics Reporting Period was 18.64 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	27	18.64
<b>All cases</b>	<b>27</b>	<b>18.64</b>

#### *Pre-2017 cases*

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

171. 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*

172. For post-2016 cases, Qatar reported that it needed 18.05 months to close 26 other MAP cases.

### *Peer input*

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

### *Recent developments*

174. Qatar was in the stage 1 peer review report under element C.2 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.

175. Qatar noted in this regard that while 25 of the pending cases on 31 December 2019 were resolved in 2020, two more have been resolved in 2021 and that Qatar had communicated its position to the treaty partner for the remaining five cases.

176. In view of the statistics discussed above, it follows that Qatar was able to resolve 25 of its post-2016 cases pending on 31 December 2019 within an average time frame of 24 months. Although Qatar's MAP inventory has increased from one to seven cases, 27 cases were closed within this Period as well including its pending pre-2017 case. Element C.3 will further consider these numbers in light of the adequacy of resources.

177. All peers that provided input during stage 1 provided input during stage 2 as well. These peers confirmed that this input holds equal relevance for the period starting 1 January 2020.

### *Anticipated modifications*

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

### *Conclusion*

	Areas for improvement	Recommendations
[C.2]	-	-

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

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

179. 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*

180. 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 six employees, not including the Head of the Tax Treaty and Negotiation Unit and the Deputy Director and Director of the Tax Treaty and International Co-operation Department, who are responsible for the handling and resolving of MAP cases on a full-time basis, with three focusing on attribution/allocation cases and the remaining three focusing on other cases.

181. 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.

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

#### *Monitoring mechanism*

183. 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.

#### *Recent developments*

184. In the stage 1 report, Qatar was recommended under element C.3 to 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.

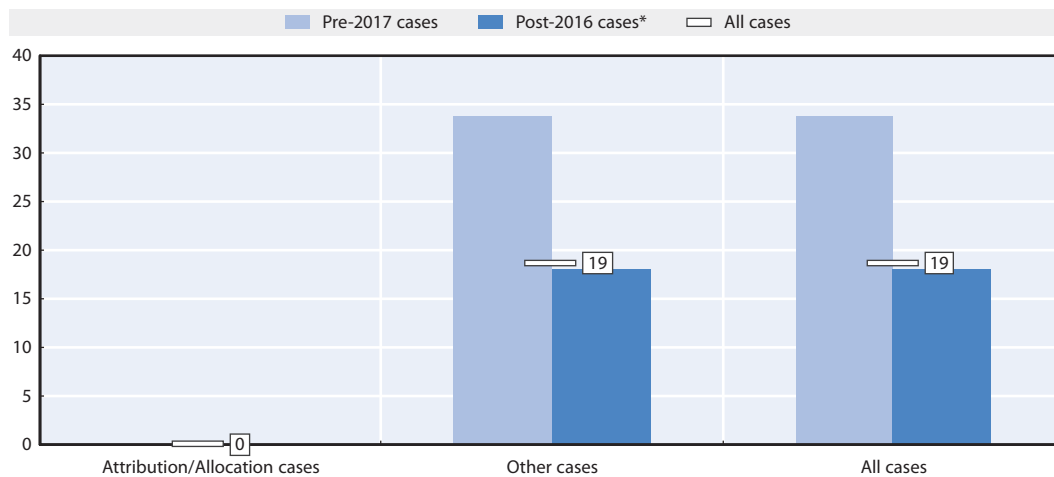
185. As noted above, the number of staff members in Qatar’s competent authority has been increased from six to nine, with all staff members now exclusively dealing with MAP cases and no other tasks.

### *Practical application*

#### *MAP statistics*

186. As discussed under element C.2, Qatar closed its MAP cases during the Statistics Reporting Period within the pursued 24-month average, as it needed 18.64 months to close 27 other MAP cases. The average time to resolve MAP cases in 2017-20 can be illustrated as in Figure C.5.

Figure C.5. Average time (in months) to close cases in 2017-20



\*Note that post-2016 cases only concern cases started and closed during 2017, 2018, 2019 or 2020.

187. The stage 1 peer review report of Qatar analysed the 2017-19 MAP statistics and showed an average of 18.61 months, which concerns only two other MAP cases. It was on that basis, concluded that as the overall average was well below the pursued average of 24 months, Qatar was considered to be adequately resourced.

188. The 2020 MAP statistics for Qatar show that the average completion time of MAP cases stayed the same at 18.64 months, which is still well below the pursued average of 24 months, and 25 of its pending 32 other MAP cases were resolved. Only seven other MAP cases remain in Qatar’s MAP inventory on 31 December 2020. As concluded in its stage 1 peer review report, Qatar is considered to be adequately resourced during stage 2 as well.

### *Peer input*

#### Period 1 January 2017-31 December 2019 (stage 1)

189. 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.

190. 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.

191. 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.

Period 1 January 2020-31 October 2021 (stage 2)

192. All peers that provided input during stage 1 provided input during stage 2 as well. These peers noted that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

### *Anticipated modifications*

193. Qatar indicated that it does not anticipate any modifications in relation to element C.3.

### *Conclusion*

	Areas for improvement	Recommendations
[C.3]	-	-

## **[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.

194. 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*

195. 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.

196. 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 Deputy Director and 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.

197. 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.

198. 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.

199. 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.

200. 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.

### ***Recent developments***

201. There are no recent developments with respect to element C.4.

### ***Practical application***

#### *Period 1 January 2017-31 December 2019 (stage 1)*

202. 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.

*Period 1 January 2020-31 October 2021 (stage 2)*

203. All peers that provided input during stage 1 stated in stage 2 that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

*Anticipated modifications*

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

*Conclusion*

	Areas for improvement	Recommendations
[C.4]	-	-

**[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.

205. 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*

206. The Action 14 final report (OECD, 2015) 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).

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

208. 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.

*Recent developments*

209. There are no recent developments with respect to element C.5.

***Practical application****Period 1 January 2017-31 December 2019 (stage 1)*

210. 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.

*Period 1 January 2020-31 October 2021 (stage 2)*

211. All peers that provided input during stage 1 stated in stage 2 that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

***Anticipated modifications***

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

***Conclusion***

	Areas for improvement	Recommendations
[C.5]	-	-

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

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

213. 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***

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

***Recent developments***

215. There are no recent developments with respect to element C.6.

***Practical application***

216. To date, Qatar has incorporated an arbitration clause in three of its 86 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***

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

***Conclusion***

	Areas for improvement	Recommendations
[C.6]	-	-

***References***

OECD (2015), “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>.

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

**Note**

1. These 25 cases involve the same issue with the same treaty partner and cases where the taxation action involved were justified in the treaty partner jurisdiction were withdrawn by the taxpayer.



## *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.

218. 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***

219. 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.

220. 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 realised. 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 its MAP guidance in chapter 8 titled “Implementation of an agreement reached as part of the mutual agreement procedure”. 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.

221. Further, Qatar’s 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. It is stated 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.

222. 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.

223. Qatar further indicated that it would monitor the implementation of MAP agreements.

### *Recent developments*

224. There are no recent developments with respect to element D.1.

### *Practical application*

#### *Period 1 January 2017-31 December 2019 (stage 1)*

225. Qatar reported that the all MAP agreements reached with another competent authority in the period 1 January 2017-31 December 2019 have been implemented.

226. All peers reported not being aware of MAP agreements that were reached 1 January 2017-31 December 2019 that were not implemented in Qatar.

#### *Period 1 January 2020-31 October 2021 (stage 2)*

227. Qatar reported that there were no MAP agreements reached with another competent authority that required implementation in Qatar since 1 January 2020.

228. All peers that provided input during stage 1 stated in stage 2 that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

### *Anticipated modifications*

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

### *Conclusion*

	Areas for improvement	Recommendations
[D.1]	-	-

## **[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.

230. 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*

231. 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 timeframes on such implementation.

232. It is clarified that the taxpayer is provided 30 days from the date of notification of the agreement to accept the agreement and withdraw ongoing domestic remedies. Further, 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.

### ***Recent developments***

233. There are no recent developments with respect to element D.2.

### ***Practical application***

#### *Period 1 January 2017-31 December 2019 (stage 1)*

234. Qatar reported that all MAP agreements reached with another competent authority in the period 1 January 2017-31 December 2019 have been or will be implemented in a timely manner.

235. 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 in the period 1 January 2017-31 December 2019.

236. 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.

#### *Period 1 January 2020-31 October 2021 (stage 2)*

237. Qatar reported that there were no MAP agreements reached with another competent authority that required implementation in Qatar since 1 January 2020.

238. All peers that provided input during stage 1 stated in stage 2 that the update report provided by Qatar fully reflects their experience with Qatar since 1 January 2020 and/or there are no additions to the previous input given.

### ***Anticipated modifications***

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

### ***Conclusion***

	Areas for improvement	Recommendations
[D.2]	-	-

### **[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.

240. 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***

241. 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 realised. However, Qatar’s policy specifically extends this time-limit to allow implementation of MAP agreements irrespective of domestic time-limits.

242. Out of Qatar’s 88 tax treaties, 50 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 38 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).

243. For the 39 treaties identified in stage 1 that do not contain the equivalent of Article 25(2), second sentence of the OECD Model Tax Convention (OECD, 2017), three peers provided input during stage 1. 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.

## *Recent developments*

### *Bilateral modifications*

244. Qatar signed new tax treaties with two treaty partners which are newly negotiated treaties with treaty partners with which there were no treaties yet in place. Both of these treaties have entered into force. Both of these treaties contain a provision that is equivalent to Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017). Furthermore, Qatar also signed an amending protocol to an existing treaty, adding the equivalent of Article 25(2), second sentence, of the OECD Model Tax Convention (OECD, 2017) where such provision was previously not present. The effects of these newly signed treaties and amending protocol have been reflected in the analysis above where it has relevance.

### *Multilateral Instrument*

245. 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.

246. 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.

247. With regard to the 38 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 37 treaties as covered tax agreements under the Multilateral Instrument but only for 33 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 33 treaty partners, 12 are not a signatory to the Multilateral Instrument and two did not list their treaty with Qatar as a covered tax agreement. 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.

248. Of these 16 treaty partners, 10 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 six treaties, the instrument will, upon entry into force for these treaties, modify them to include the equivalent of this provision.

### *Other developments*

249. Qatar reported that for one of the 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), 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).

250. For the remaining 21 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. According to Qatar's plan for negotiations:

- For one treaty, negotiations have been completed and an amending protocol has been initialled.
- For two treaties, negotiations are ongoing.
- For eight treaties, negotiations are being initiated in 2022.
- For seven treaties, negotiations are planned to be initiated in 2023.
- For three treaties, negotiations will be initiated if the conditions are favourable for the same.

### *Peer input*

251. Of the peers that provided input during stage 2, one provided input in relation to its tax treaty with Qatar. This peer noted that its treaty with Qatar did not contain the equivalent of Article 25(2), second sentence of the OECD Model Tax Convention (OECD, 2017), but that the Multilateral Instrument has modified this treaty to make it in line with such standard, which is in line with the above analysis.

### *Anticipated modifications*

252. 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.

## Conclusion

	Areas for improvement	Recommendations
[D.3]	<p>38 out of 88 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 38 treaties:</p> <ul style="list-style-type: none"> <li>• Ten 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).</li> <li>• Six 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).</li> <li>• 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.</li> <li>• The remaining 21 treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For one, negotiations on an amending protocol have been finalised to include the required provision.</li> <li>- For 17, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining three treaties, no actions are planned, but these treaties are included in the plan for renegotiations.</li> </ul> </li> </ul>	<p>For the remaining 21 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:</p> <ul style="list-style-type: none"> <li>• For one treaty, as quickly as possible sign and ratify the amending protocol to this treaty to have in place the required provision or both alternative provisions.</li> <li>• For 17 treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision or being willing to accept the alternatives via bilateral negotiations.</li> <li>• For three treaties, request via bilateral negotiations the inclusion of the required provision or be willing to accept the alternatives via bilateral negotiations in accordance with its plan for renegotiations.</li> </ul>





## Summary

	Areas for improvement	Recommendations
<b>Part A: Preventing disputes</b>		
[A.1]	<p>Six out of 88 tax treaties do not contain a provision that is equivalent to Article 25(3), first sentence, of the OECD Model Tax Convention (OECD, 2017). Of these six treaties:</p> <ul style="list-style-type: none"> <li>• One is expected to be modified by the Multilateral Instrument to include the required provision.</li> <li>• Five will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For four, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<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:</p> <ul style="list-style-type: none"> <li>• For four treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision.</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> </ul>
[A.2]	-	-
<b>Part B: Availability and access to MAP</b>		
[B.1]	<p>Five out of 88 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"> <li>• One is expected to be superseded 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).</li> <li>• The remaining four treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For three, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<p>For the remaining four treaties that 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:</p> <ul style="list-style-type: none"> <li>• For three treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> <li>• This concerns a provision that is equivalent to Article 25(1), first sentence, of the OECD Model Tax Convention (OECD, 2015a), either <ol style="list-style-type: none"> <li>a. as amended in the Action 14 final report (OECD, 2015b); or</li> <li>b. as it read prior to the adoption of Action 14 final report (OECD, 2015b), thereby including the full sentence of such provision.</li> </ol> </li> </ul>

	Areas for improvement	Recommendations
[B.1]	<p>33 out of 88 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 33 treaties:</p> <ul style="list-style-type: none"> <li>• 15 have been modified by the Multilateral Instrument to include the required provision.</li> <li>• Five are expected to be modified by the Multilateral Instrument to include the required provision.</li> <li>• The remaining 13 treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For one, negotiations on an amending protocol have been finalised to include the required provision.</li> <li>- For 11, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<p>For the 13 treaties that 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:</p> <ul style="list-style-type: none"> <li>• For one treaty, as quickly as possible sign and ratify the amending protocol to this treaty to have in place the required provision</li> <li>• For 11 treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> </ul>
[B.2]	-	-
[B.3]	-	-
[B.4]	-	-
[B.5]	-	-
[B.6]	-	-
[B.7]	<p>Nine out of 88 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"> <li>• Two have been modified by the Multilateral Instrument to include the required provision.</li> <li>• One is expected to be modified by the Multilateral Instrument to include the required provision.</li> <li>• The remaining six treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For five, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<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:</p> <ul style="list-style-type: none"> <li>• For five treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision.</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> </ul>
[B.8]	-	-
[B.9]	-	-
[B.10]	-	-

	Areas for improvement	Recommendations
<b>Part C: Resolution of MAP cases</b>		
[C.1]	<p>Six out of 88 tax treaties do not contain a provision that is equivalent to Article 25(2), first sentence, of the OECD Model Tax Convention (OECD, 2017). Of these six treaties:</p> <ul style="list-style-type: none"> <li>• One is expected to be modified by the Multilateral Instrument to include the required provision.</li> <li>• The remaining five treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For four, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining treaty, no actions are planned, but this treaty is included in the plan for renegotiations.</li> </ul> </li> </ul>	<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:</p> <ul style="list-style-type: none"> <li>• For four treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision.</li> <li>• For one treaty, request via bilateral negotiations the inclusion of the required provision in accordance with its plan for renegotiations.</li> </ul>
[C.2]	-	-
[C.3]	-	-
[C.4]	-	-
[C.5]	-	-
[C.6]	-	-
<b>Part D: Implementation of MAP agreements</b>		
[D.1]	-	-
[D.2]	-	-
[D.3]	<p>38 out of 88 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 38 treaties:</p> <ul style="list-style-type: none"> <li>• Ten 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).</li> <li>• Six 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).</li> <li>• One is 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) once the treaty partner has amended its notifications.</li> <li>• The remaining 21 treaties will not be modified by the Multilateral Instrument to include the required provision. With respect to these treaties: <ul style="list-style-type: none"> <li>- For one, negotiations on an amending protocol have been finalised to include the required provision.</li> <li>- For 17, negotiations are envisaged, scheduled or pending.</li> <li>- For the remaining three treaties, no actions are planned, but these treaties are included in the plan for renegotiations.</li> </ul> </li> </ul>	<p>For the remaining 21 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:</p> <ul style="list-style-type: none"> <li>• For one treaty, as quickly as possible sign and ratify the amending protocol to this treaty to have in place the required provision or both alternative provisions.</li> <li>• For 17 treaties, continue (the initiation of) negotiations with the treaty partners with a view to including the required provision or being willing to accept the alternatives via bilateral negotiations.</li> <li>• For three treaties, request via bilateral negotiations the inclusion of the required provision or be willing to accept the alternatives via bilateral negotiations in accordance with its plan for renegotiations.</li> </ul>



## Annex A

### Tax treaty network of Qatar

Treaty partner	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		C.6		
Column 1	Column 3		Column 4	Column 5	Column 6		Column 7	Column 8		Column 9	Column 10	Column 11
	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 arbitration provision?			
	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?	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 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
Albania	Y	N/A	Y	i	Y	N/A	Y	Y*	Y	Y	Y	N
Algeria	Y	N/A	ii	i	Y	2-years	Y	N	Y	Y	Y	N
Armenia	Y	N/A	Y	i	Y	N/A	Y	Y	Y	Y	Y	N
Argentina	Y	N/A	Y	i	Y	N/A	Y	Y	Y	Y	Y	N

Treaty partner	Article 25(1) of the OECD Model Tax Convention ("MTC")		Article 25(2) of the OECD MTC				Article 25(3) of the OECD MTC		Arbitration										
	Action 25(1) of the OECD Model Tax Convention ("MTC")		Article 25(2) of the OECD MTC				Article 25(3) of the OECD MTC												
	B.1	B.1	B.3	B.4	C.1	D.3	A.1	B.7		C.6									
Column 1	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?	
Austria	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Azerbaijan	Y	N/A	Y	N/A	i	i	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N
Barbados	Y	N/A	Y*	N/A	i	i	Y	Y*	Y	Y	Y*	Y	Y	Y	Y	Y	Y	Y	N
Belarus	Y	N/A	ii	2-years	i	i	Y	N	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N
Belgium	N	11/6/2007	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y*	Y	Y	N
Bermuda	Y	N/A	Y	N/A	i	i	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N
Bosnia and Herzegovina	Y	N/A	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Brunei Darussalam	Y	N/A	ii	2-years	i	i	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N
Bulgaria	Y	N/A	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Chad	Y	N/A	Y	N/A	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
China (People's Republic of)	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Croatia	Y	N/A	Y*	N/A	i	i	Y	Y	Y	Y	Y*	Y	Y	Y	Y	Y	Y	Y	N
Cuba	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N
Cyprus (1)	Y	N/A	Y*	N/A	i	i	Y	Y	Y	Y	Y*	Y	Y	Y	Y	Y	Y	Y	N
Democratic Republic of the Congo	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Ecuador	Y	N/A	Y	N/A	Y	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Eritrea	Y	N/A	ii	2-years	i	i	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Ethiopia	Y	N/A	ii	2-years	Y	i	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N

Treaty partner	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.3	B.4	C.1	D.3	A.1	B.7		
	Column 3		Column 5	Column 6	Column 7	Column 8	Column 9	Column 10		
Column 1	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)? 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 assessment that there is an 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 arbitration provision?
Fiji	Y	O*	ii*	2-years	i	i	N*	Y	Y	N
France	Y	E*	Y	N/A	N/A	Y	Y	Y	Y	N
Gambia	N	O	ii	2-years	i	Y	N	Y	Y	N
Georgia	Y	O	ii	2-years	i	Y	N	Y	Y	N
Ghana	N	O	Y	N/A	Y	Y	Y	Y	Y	N
Greece	Y	E*	Y	N/A	i	Y	Y	Y	Y	N
Guernsey	Y	O	ii	2-years	Y	Y	Y	Y	Y	N
Hong Kong (China)	Y	E*	Y	N/A	Y	Y	Y	Y	Y	N
Hungary	Y	O	Y	N/A	Y	Y	Y	Y	Y	N
India	Y	O	Y	N/A	Y	Y	Y	Y	Y	N
Indonesia	Y	O	Y*	N/A	Y	Y	Y*	Y	Y	N
Iran	Y	O	ii	2-years	Y	Y	Y	Y	Y	N
Ireland	Y	E*	Y	N/A	Y	Y	Y	Y	Y	N
Isle of Man	Y	E*	Y*	N/A	i	Y	Y	Y	Y	N
Italy	Y	O	ii*	2-years	i	Y	Y	Y	Y	N
Japan	Y	E*	Y	N/A	i	Y	Y	Y	Y	N
Jersey	Y	E*	Y*	N/A	i	Y	Y	Y	Y	N
Jordan	Y	E****	i	N/A	i	N	N	N	N	N
Kazakhstan	Y	E*	Y	N/A	Y	Y	Y	Y	Y	N
Kenya	Y	O	Y	N/A	i	Y	N*	Y	Y	N
Korea	Y	E*	Y*	N/A	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 assessment that there is an 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 arbitration provision?
Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	
Kyrgyzstan	Y	O	ii 2-years	i	i	Y	N	Y	Y	N
Latvia	Y	O	Y N/A	Y	i	Y	Y	Y	Y	N
Lebanon	Y	O	Y N/A	Y	i	Y	Y	Y	Y	N
Luxembourg	Y	E*	Y N/A	i	i	Y	Y	Y	Y	N
Malaysia	Y	E*	y* N/A	i	i	Y	y*	Y	Y	N
Malta	Y	E*	Y N/A	i	i	Y	y*	Y	Y	N
Mauritania	N	N	i N/A	N/A	i	N	N	N	N	N
Mauritius	Y	E*	Y N/A	i	i	Y	Y	Y	Y	N
Mexico	Y	O*	ii* 2-years	i	i	Y	N	Y	Y	N
Monaco	Y	O	y* N/A	i	i	Y	N	Y	Y	N
Morocco	Y	O*	ii* 2-years	Y	i	Y	N*	Y	Y	N
Nepal	Y	O	li 2-years	i	i	Y	N	Y	Y	N
Netherlands	Y	E*	y* N/A	Y	i	Y	Y	Y	Y	Y
Nigeria	N	O*	Y N/A	i	i	Y	N*	Y	Y	Y
North Macedonia	Y	O	Y N/A	i	i	Y	N*	Y	Y	N
Norway	Y	O	Y N/A	i	i	Y	Y	Y	Y	N
Pakistan	Y	E*	y* N/A	i	i	Y	Y	Y	Y	N
Panama	Y	E*	Y N/A	i	i	Y	y*	Y	Y	N
Paraguay	N	O	Y N/A	i	i	Y	Y	Y	Y	N
Philippines	Y	O	Y N/A	i	i	Y	Y	Y	Y	N
Poland	Y	O	y* N/A	i	i	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 assessment that there is an 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? If no, alternative provision in Art. 7 & 9 OECD MTC?	Inclusion Art. 25(3) first sentence?	Inclusion Art. 25(3) second sentence?	Inclusion arbitration provision?
Portugal	Y	O	Y	Y	i	Y	Y	Y	N
Romania	Y	E*	Y*	i	i	Y	Y	Y	N
Russia	Y	E*	Y	i	i	Y	Y	Y*	N
Rwanda	Y	E	Y	Y	i	Y	Y	Y	N
San Marino	Y	O	Y*	i	i	Y	Y	Y	N
Senegal	Y	E*	Y*	i	i	Y*	Y*	Y*	N
Serbia	Y	O	Y	Y	i	Y	Y	Y	N
Seychelles	Y	E*	Y*	i	i	Y	Y	Y	N
Singapore	Y	O	Y	i	i	Y	Y	Y	N
Slovenia	Y	O	Y	i	i	Y	Y	Y	N
Somalia	Y	O	Y	Y	i	Y	Y	Y	N
South Africa	Y	O	Y	i	i	Y	Y	Y	N
Spain	Y	O	Y	Y	i	Y	Y	Y	N
Sri Lanka	Y	O	ii	Y	i	Y	Y	Y	N
Sudan	Y	N	i	N/A	i	N	N	N	N
Switzerland	Y	O	ii	Y	i	Y	Y	Y	N
Syrian Arab Republic	Y	O	ii	Y	i	Y	Y	Y	N
Tunisia	Y	N	i	N/A	i	N	N	N	N
Türkiye	Y	O*	Y	N/A	i	Y	N*	Y	N
Ukraine	Y	O	Y	N/A	i	Y	Y	Y	N
United Kingdom	Y	E*	i	N/A	i	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		C.6			
Column 2	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 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?
Venezuela	Y	N/A	O	Y	N/A	i	If no, will your CA accept a taxpayer's request for MAP in relation to such cases?	Y	N	Y	Y	Y	N
Viet Nam	Y	N/A	O	Y	N/A	i		Y	Y	Y	Y	Y	N
Yemen	Y	N/A	N	i	N/A	i		N	N	N	N	N	N

Notes: Footnote by Türkiye: 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. Türkiye recognizes the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of United Nations, Türkiye 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 recognized by all members of the United Nations with the exception of Türkiye. 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, 2019 and 2020 Reporting Periods (1 January 2017 to 31 December 2020) 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 on 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 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	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 on 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 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	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 on MAP inventory on 31 December 2019	Average time taken (in months) for closing pre-2017 cases during the reporting period		
		Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10			Column 11	Column 12
		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		
Attribution/ Allocation	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	33.86
Total	1	0	0	0	0	0	1	0	0	0	0	0	33.86

2020 MAP Statistics													
Category of cases	No. of pre-2017 cases in MAP inventory on 1 January 2020	Number of pre-2017 cases closed during the reporting period by outcome								No. of pre-2017 cases remaining in on MAP inventory on 31 December 2020	Average time taken (in months) for closing pre-2017 cases during the reporting period		
		Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10			Column 11	Column 12
		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		
Attribution/ Allocation	0	0	0	0	0	0	0	0	0	0	0	0	n.a.
Others	0	0	0	0	0	0	1	0	0	0	0	0	n.a.
Total	0	0	0	0	0	0	1	0	0	0	0	0	n.a.

## Annex C

### MAP Statistics Reporting for the 2017, 2018, 2019 and 2020 Reporting Periods (1 January 2017 to 31 December 2020) 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			
			Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10			Column 11	Column 12	Column 13
	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	n.a.
Others	32	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	32	n.a.

2020 MAP Statistics														
Category of cases	No. of post-2016 cases in MAP inventory on 1 January 2020	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 2020	Average time taken (in months) for closing post-2016 cases during the reporting period			
			Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10			Column 11	Column 12	Column 13
	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	n.a.
Others	32	0	0	0	25	0	0	0	0	0	0	0	7	18.64
Total	32	0	0	0	25	0	0	0	0	0	0	0	7	18.64





## *Glossary*

<b>Action 14 Minimum Standard</b>	The minimum standard as agreed upon in the final report on Action 14: Making Dispute Resolution Mechanisms More Effective
<b>MAP Statistics Reporting Framework</b>	Rules for reporting of MAP statistics as agreed by the FTA MAP Forum
<b>Multilateral Instrument</b>	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting
<b>OECD Model Tax Convention</b>	OECD Model Tax Convention on Income and on Capital as it read on 21 November 2017
<b>OECD Transfer Pricing Guidelines</b>	OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations
<b>Pre-2017 cases</b>	MAP cases in a competent authority’s inventory that are pending resolution on 31 December 2016
<b>Post-2016 cases</b>	MAP cases that are received by a competent authority from the taxpayer on or after 1 January 2017
<b>Statistics Reporting Period</b>	Period for reporting MAP statistics that started on 1 January 2017 and ended on 31 December 2020
<b>Terms of Reference</b>	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 2)**

### **INCLUSIVE FRAMEWORK ON BEPS: ACTION 14**

Under BEPS Action 14, members of the OECD/G20 Inclusive Framework on BEPS 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 BEPS 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 2 peer monitoring of the implementation of the BEPS Action 14 Minimum Standard by Qatar.



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