

Corporate Tax Law and Transfer Pricing in Qatar

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Abstract

This paper focuses on analyzing the most recent transfer pricing strategies in the oil and gas industry in Qatar. The purpose of this study is to present the Qatar transfer pricing strategies as a model for the Japan-Korea Joint Development (JKJD) project in the gulf between Japan and Korea. The JKJD agreement originally set back in 1970s is about to be nullified due to the lack of inter-governmental interest.

This study seeks to find a model from the Qatar tax law applied to the oil and gas transfer pricing sector since Qatar is the leading exporter of liquefied natural gas (LNG) in the world. Qatar's North Field East Project will serve as a context for a further analysis of Japan-Korea Joint Development Project involving the oil and gas development in the Seventh Block between Japan and Korea seas. In order to better understand the broader context of legal reasoning applied to Qatar's oil and gas transfer pricing, this research also seeks an analysis of Qatar's negotiation of the seabed petroleum resources with the neighboring countries. Qatar's dispute resolution in the Continental Shelf Delimitation Agreements and the "equidistance principle" applied in agreements will provide a valuable context for the one of the neglected areas known as a gulf between Japan and Korea. This research sets a hypothesis based on the Qatar's resilient model in the oil and gas transfer pricing and will test the model to "the Seventh Block" case under the Joint Development Zone between Japan and Korea. The Qatar model targets to provide a path to cooperation between Japan and Korea in the seabed petroleum project.

Keywords

Laser dentistry, fractional laser technology, gingiva regeneration, dental implants, keratinised gingiva.