

بِسْمِ الرَّحْمَنِ الرَّحِيمِ



PROTOCOL AMENDING THE AGREEMENT BETWEEN THE GOVERNMENT OF THE STATE OF QATAR AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS SIGNED AT LONDON ON 25 JUNE 2009

The Government of the State of Qatar and the Government of the United Kingdom of Great Britain and Northern Ireland,

Desiring to amend the Agreement between the Government of the State of Qatar and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains signed at London on 25 June 2009 (hereinafter referred to as "the Agreement"),

Have agreed as follows:

ARTICLE I

In paragraph (3) (a) (iv) of Article 11 of the Agreement, the words "by persons who are not residents of Qatar" shall be replaced by the words "by persons who are not residents of that other State".

ARTICLE II

Each of the Contracting States shall notify to the other, through diplomatic channels, the completion of the procedures required by its law for the bringing into force of this Protocol. This Protocol shall enter into force on the date of the later of these notifications and shall have effect from the same date as the Agreement has effect with regard to taxes withheld at source.

In witness whereof the undersigned, duly authorised thereto, have signed this Protocol.

DONE in duplicate at **Doha** on the **20th of October 2010**, in the Arabic and English languages, both texts being equally authoritative.

**For the Government of
the State of Qatar**



**For the Government of
the United Kingdom of
Great Britain and Northern Ireland**

