

**PROTOCOL TO THE UK/QATAR DOUBLE TAXATION AGREEMENT**

**SIGNED IN DOHA ON 20 OCTOBER 2010**

**This Protocol has not yet entered into force.**

**This will happen when both countries have completed their  
Parliamentary procedures and exchanged diplomatic notes.**

**An announcement will be made when these procedures have been completed.**

**HM Revenue & Customs  
November 2010**

**PROTOCOL AMENDING THE AGREEMENT BETWEEN THE  
GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND  
NORTHERN IRELAND AND THE GOVERNMENT OF THE STATE OF  
QATAR 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 United Kingdom of Great Britain and Northern Ireland and the Government of the State of Qatar,

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 this 20th day of October 2010 in the Arabic and English languages, both texts being equally authoritative.

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

*John Hawkins*

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

*Moftah*