

(Japanese Note)

Tokyo, February 20, 2015

Excellency,

I have the honour to refer to the Agreement between the Government of Japan 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 signed today (hereinafter referred to as "the Agreement") and to confirm, on behalf of the Government of Japan, the following understanding reached between the two Governments:

The arrangement constituted by the Notes exchanged between the two Governments dated 21 May 2009 concerning the avoidance of double taxation on income in respect of the operation of ships or aircraft in international traffic shall terminate and cease to have effect with respect to income or taxes to which the Agreement shall have effect in accordance with the provisions of paragraph 2 of Article 28 thereof.

I have further the honour to propose that the present Note and Your Excellency's Note in reply confirming on behalf of the Government of the State of Qatar the foregoing understanding shall constitute an agreement between the two Governments, which shall enter into force at the same time as the Agreement.

This Note is written in the Japanese, Arabic and English languages, each text being equally authentic, and in case of any divergence in interpretation, the English text shall prevail.

His Excellency
Mr. Yousef Mohamed Bilal
Ambassador Extraordinary and Plenipotentiary
of the State of Qatar to Japan

I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration.

Shingo Tsuda
Ambassador Extraordinary and
Plenipotentiary of Japan to
the State of Qatar

(Qatari Note)

Tokyo, February 20, 2015

Excellency,

I have the honour to acknowledge the receipt of Your Excellency's Note of today's date which reads as follows:

"(Japanese Note)"

The foregoing understanding being acceptable to the Government of the State of Qatar, I have further the honour to confirm that Your Excellency's Note and this Note in reply shall constitute an agreement between the two Governments, which shall enter into force at the same time as the entry into force of the Agreement.

This Note is written in the Arabic, Japanese and English languages, each text being equally authentic, and in case of any divergence in interpretation, the English text shall prevail.

I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration.

Yousef Mohamed Bilal
Ambassador Extraordinary
and Plenipotentiary
of the State of Qatar to Japan

His Excellency
Mr. Shingo Tsuda
Ambassador Extraordinary and
Plenipotentiary of Japan to
the State of Qatar