

(Qatari Note)

Doha, May 21, 2009

Excellency,

I have the honour to confirm, on behalf of the Government of the State of Qatar, the following arrangements recently reached between the representatives of the two Governments concerning the avoidance of double taxation on income in respect of the operation of ships or aircraft in international traffic.

1. The Government of the State of Qatar shall exempt, on a basis of reciprocity, from the income tax, the corporation tax and all other taxes on income chargeable in the State of Qatar, an enterprise carried on by a resident of Japan, in respect of income and profits from the operation of ships or aircraft in international traffic.

2. The Government of Japan shall exempt, on a basis of reciprocity, from the income tax, the corporation tax, the local inhabitant taxes and the enterprise tax chargeable in Japan, an enterprise carried on by a resident of the State of Qatar, in respect of income and profits from the operation of ships or aircraft in international traffic.

3. (a) The term "resident of Japan" referred to in paragraph 1 means any individual who is resident in Japan for the purposes of Japanese tax and not resident in the State of Qatar for the purposes of Qatari tax or any corporation (including any entity treated as a corporation for the purposes of Japanese tax) which has its head or main office in Japan.

(b) The term "resident of the State of Qatar" referred to in paragraph 2 means any individual who is resident in the State of Qatar for the purposes of Qatari tax and not resident in Japan for the purposes of Japanese tax or any corporation (including any entity treated as a corporation for the purposes of Qatari tax) which has its head or main office in the State of Qatar.

4. The present arrangements shall be implemented in accordance with the laws and regulations in force of the State of Qatar and Japan.

5. The exemption from taxes as provided for in paragraphs 1 and 2 shall be applied in respect of the taxable years beginning on or after the first day of July 2009.

6. The present arrangements shall cease to have effect if either Government terminates it by giving to the other Government six months written notice.

I have further the honour to propose that this Note and Your Excellency's Note in reply confirming, on behalf of the Government of Japan, the foregoing arrangements shall constitute an agreement between the two Governments, which shall enter into force on the date of Your Excellency's Note in reply.

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 assurances of my highest consideration.

(Signed) Moftah Jassim Al-Moftah
Director of the Department of
Public Revenues and Taxes,
Ministry of Economy and Finance
of the State of Qatar

His Excellency
Mr. Yukio Kitazume
Ambassador Extraordinary and
Plenipotentiary of Japan
to the State of Qatar

(Japanese Note)

Doha, May 21, 2009

Sir,

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

"(Qatari Note)"

I have further the honour to confirm on behalf of the Government of Japan the foregoing arrangements and to agree that your Note and this Note in reply shall constitute an agreement between the two Governments, which shall enter into force on the date of this Note in reply.

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.

I avail myself of this opportunity to extend to you the assurances of my high consideration.

(Signed) Yukio Kitazume
Ambassador Extraordinary and
Plenipotentiary of Japan
to the State of Qatar

Mr. Moftah Jassim Al-Moftah
Director of the Department of
Public Revenues and Taxes,
Ministry of Economy and Finance
of the State of Qatar