



وزارة المالية
MINISTRY OF FINANCE

State of Qatar

STATUS OF LIST OF RESERVATIONS AND NOTIFICATIONS AT THE TIME OF SIGNATURE OF THE CONVENTION TO IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION AND PROFIT SHIFTING

This document contains a list of reservations and notifications made by the State of Qatar, to be confirmed upon deposit of the instrument of ratification subject to Articles 28(6) and 29(3) of the Convention.

Article 2 – Interpretation of Terms

Notification – Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the State of Qatar wishes the following Agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the Government of the State of Qatar and the Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Albania	Original	18/10/2011	14/07/2012
2	Agreement between the Government of the State of Qatar and the Government of the People's Democratic Republic of Algeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income اتفاقية بين حكومة دولة قطر وحكومة الجمهورية الجزائرية الديمقراطية الشعبية بشأن تجنب الازدواج الضريبي ومنع التهرب الضريبي فيما يتعلق بالضرائب على الدخل	Algeria	Original	03/07/2008	16/03/2011
3	Agreement between the Government of the State of Qatar and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Armenia	Original	22/04/2002	26/11/2007
4	Agreement between the Government of the State of Qatar and the Government of the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Austria	Original	30/12/2010	07/03/2012
5	Agreement between the Government of the State of Qatar and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Azerbaijan	Original	28/08/2007	24/02/2008
6	Agreement between the Government of the State of Qatar and the Government of Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Barbados	Original	06/12/2012	05/06/2013

7	Agreement between the Government of the State of Qatar and the Government of the Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on Income	Belarus	Original	03/04/2007	14/11/2007
8	Agreement between the Government of the State of Qatar and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Belgium	Original	06/11/2007	N/A
			Amending Instrument 1	22/03/2015	N/A
9	Agreement between the Government of the State of Qatar and the Government of Bermuda for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bermuda	Original	10/05/2012	10/05/2017
10	Agreement between the Government of the State of Qatar and the Council of Ministers of Bosnia and Herzegovina for the Avoidance of Double Taxation and the Prevention of Fiscal with respect to Taxes on Income	Bosnia and Herzegovina	Original	21/07/2010	27/07/2011
11	Agreement between the Government of the State of Qatar and the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal with respect to Taxes on Income	Brunei	Original	17/01/2012	26/08/2016
12	Agreement between the Government of the State of Qatar and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bulgaria	Original	22/03/2010	23/12/2010

13	Agreement between the Government of the State of Qatar and the Government of the Republic of Chad for Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income اتفاقية بين حكومة دولة قطر وحكومة جمهورية تشاد بشأن تجنب الازدواج الضريبي ومنع التهرب المالي فيما يختص بالضريبة على الدخل	Chad	Original	21/11/1999	08/12/1999
14	Agreement between the Government of the State of Qatar and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China (People's Republic of)	Original	02/04/2001	21/10/2008
15	Agreement between the Government of the State of Qatar and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Croatia	Original	24/06/2008	06/04/2009
16	Agreement between the Government of the State of Qatar and the Government of the Republic of Cuba for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cuba	Original	07/11/2006	17/11/2008
17	Agreement between the Government of the State of Qatar and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Cyprus	Original	11/11/2008	20/03/2009
18	Agreement between the Government of the State of Qatar and the Government of the Republic of Ecuador for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ecuador	Original	22/10/2014	01/11/2016

19	Agreement between the Government of the State of Qatar and the Government of Eritrea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Eritrea	Original	07/08/2000	N/A
20	Agreement between the Government of the State of Qatar and the Government of the Federal Democratic Republic of Ethiopia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ethiopia	Original	10/04/2013	N/A
21	Agreement between the Government of the State of Qatar and the Government of the Republic of Fiji for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Fiji	Original	17/06/2013	01/01/2014
22	Convention between the Government of the French Republic and the Government of the State of Qatar for the Avoidance of Double Taxation	France	Original	04/12/1990	01/12/1994
			Amending Instrument 1	14/01/2008	23/04/2009
23	Agreement between the Government of the State of Qatar and the Government of the Republic of Gambia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on income	Gambia	Original	18/11/2014	N/A
24	Agreement between the Government of the State of Qatar and the Government of Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Georgia	Original	20/12/2010	11/03/2011
25	Agreement between the Government of the State of Qatar and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on Income	Greece	Original	26/10/2008	20/03/2010

26	Agreement between the Government of the State of Qatar and the Government of Guernsey for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Guernsey	Original	22/02/2013	11/07/2013
27	Agreement between the Government of the State of Qatar and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hong Kong	Original	13/05/2013	05/12/2013
28	Agreement between the Government of the State of Qatar and the Government of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion to Taxes on Income	Hungary	Original	18/01/2012	21/04/2012
29	Agreement between the Government of the State of Qatar And the Government of the Republic of India for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with respect to Taxes on Income	India	Original	07/04/1999	15/01/2000
30	Agreement between the Government of the State of Qatar and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Indonesia	Original	30/04/2006	19/09/2007
31	Agreement between the Government of the State of Qatar and the Government of the Islamic Republic of Iran for the Avoidance of Double Taxation on Income and on Capital	Iran	Original	18/07/2000	21/09/2010
32	Agreement between the Government of the State of Qatar and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to the Taxes on Income and on Capital Gains	Ireland	Original	21/06/2012	13/12/2013

33	Agreement between the Government of the State of Qatar and the Government of the Isle of Man for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Isle of Man	Original	06/05/2012	15/11/2012
34	Convention between the Government of the State of Qatar and the Government of the Italian Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion.	Italy	Original	15/10/2002	07/02/2011
			Amending Instrument 1	19/03/2007	07/02/2011
35	Agreement between the Government of the State of Qatar and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	20/02/2015	30/12/2015
			Amending Instrument1	20/02/2015	30/12/2015
36	Agreement between the Government of the State of Qatar and the Government of Jersey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jersey	Original	20/03/2012	22/11/2012
37	Agreement between the Government of the State of Qatar and the Government of the Hashemite Kingdom of Jordan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income اتفاقية بين حكومة دولة قطر وحكومة المملكة الأردنية الهاشمية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب على الدخل	Jordan	Original	12/01/2004	31/12/2008
38	Agreement between the Government of the State of Qatar and the Government of the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kazakhstan	Original	19/01/2014	05/04/2015
39	Agreement between the Government of the State of Qatar and the Government of the Republic of Kenya for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kenya	Original	23/04/2014	25/06/2015

40	Convention between the Government of the State of Qatar and the Government of the Republic of Korea for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Korea (South)	Original	27/03/2007	15/04/2009
41	Agreement between the Government of the State of Qatar and the Government of the Republic of Kyrgyz for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kyrgyzstan	Original	01/06/2014	04/05/2015
42	Agreement between the Government of the State of Qatar and the Government of the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Latvia	Original	26/09/2014	01/06/2015
43	Agreement between the Government of the State of Qatar and the Government of the Republic of Lebanon for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on capital اتفاقية بين حكومة دولة قطر وحكومة الجمهورية اللبنانية بشأن تجنب الازدواج الضريبي ومنع التهرب الضريبي فيما يتعلق بالضرائب على الدخل ورأس المال	Lebanon	Original	23/01/2005	01/01/2010
44	Agreement between the Government of the State of Qatar and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	03/07/2009	09/04/2010
45	Agreement between the Government of the State of Qatar and the Government of the Republic of Macedonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Macedonia	Original	28/01/2008	13/10/2008
46	Agreement between the Government of the State of Qatar	Malaysia	Original	03/07/2008	28/01/2009

	and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income		Amending Instrument 1	16/02/2011	18/09/2012
47	Agreement between the Government of the State of Qatar and the Government of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	26/08/2009	09/12/2009
48	Agreement between the Government of the State of Qatar and the Government of the Islamic Republic of Mauritania on the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income اتفاقية بين حكومة دولة قطر وحكومة تجنب الجمهورية الاسلامية الموريتانية بشأن الازدواج الضريبي ومنع التهرب المالي فيما يتعلق بالضرائب على الدخل	Mauritania	Original	25/12/2003	N/A
49	Agreement between the Government of the State of Qatar and the Government of the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mauritius	Original	28/07/2008	28/07/2009
50	Agreement between the Government of the State of Qatar and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	14/05/2012	09/03/2013
51	Agreement between the Government of the State of Qatar and the Government of the Principality of Monaco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Monaco	Original	16/09/2009	15/06/2010
52	بين حكومة دولة قطر وحكومة المملكة المغربية بشأن تجنب الازدواج الضريبي ومنع التهرب الضريبي فيما يتعلق بالضرائب على الدخل	Morocco	Original	17/03/2006	07/04/2009
53	بين حكومة دولة قطر وحكومة المملكة المغربية بشأن تجنب الازدواج الضريبي ومنع التهرب الضريبي فيما يتعلق بالضرائب على الدخل	Morocco	Original	27/12/2013	N/A

54	Agreement between the Government of the State of Qatar and the Government of Nepal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Nepal	Original	15/10/2007	09/05/2009
55	Agreement between the Government of the State of Qatar and the Government of the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Netherlands	Original	24/04/2008	25/12/2009
56	Agreement between the Government of the State of Qatar and the Government of the Federal Republic of Nigeria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains	Nigeria	Original	28/02/2014	N/A
57	Agreement between the Government of the State of Qatar and the Government of the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Norway	Original	29/06/2009	27/12/2009
			Amending Instrument 1	06/09/2013	N/A
58	Convention between the Government of the State of Qatar and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	06/04/1999	28/03/2000
59	Agreement between the Government of the State of Qatar and the Government of the Republic of Panama for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Panama	Original	23/09/2010	06/05/2011
60	Agreement between the Government of the State of Qatar and the Government of the Republic of Paraguay for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Paraguay	Original	11-02-2018	N/A

61	Agreement between the Government of the State of Qatar and The Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Philippines	Original	14/12/2008	15/05/2015
62	Agreement between the Government of the State of Qatar and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Poland	Original	18/11/2008	28/12/2009
63	Agreement between the State of Qatar and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	12/12/2011	4/4/2014
64	Convention between the Government of the State of Qatar and the Government of Romania for the Avoidance of Double Taxation with respect to Taxes on Income	Romania	Original	24/10/1999	06/07/2003
65	Agreement between the Government of the State of Qatar and the Government of the Russia Federation for the Avoidance of Double Taxation with respect to Taxes on Income	Russia	Original	20/04/1998	05/09/2000
66	Agreement between the State of Qatar and the Republic of San Marino for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	San Marino	Original	17/03/2013	30/10/2013
67	Convention between the Government of the State of Qatar and the Government of the Republic of Senegal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Senegal	Original	10/06/1998	01/01/2000
68	Agreement between the Government of the State of Qatar and the Government of the Republic of Serbia for the Avoidance of Double Taxation with respect to Taxes on Income	Serbia	Original	02/10/2009	09/12/2010

69	Agreement between the Government of the State of Qatar and the Government of the Republic of Seychelles for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Seychelles	Original	01/07/2006	10/04/2007
70	Agreement between the Government of the State of Qatar and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	28/11/2006	05/10/2007
			Amending Instrument 1	22/10/2009	01/01/2012
71	Agreement between the Government of State of Qatar and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Slovenia	Original	10/01/2010	01/12/2010
72	Agreement between the Government of the State of Qatar and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	South Africa	Original	06/03/2015	02/12/2015
73	Agreement between the State of Qatar and the Kingdom of Spain for the Avoidance of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Spain	Original	10/09/2015	06/02/2018
74	Agreement between the Government of the State of Qatar and the Government of the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on Income	Sri Lanka	Original	07/11/2004	02/04/2007
75	Agreement between the Government of the State of Qatar and the Government of the Republic of Sudan on the Avoidance of Double Taxation اتفاقية بين حكومة دولة قطر وحكومة جمهورية السودان بشأن تجنب الازدواج الضريبي	Sudan	Original	30/06/1998	01/01/2003

76	Convention between the State of Qatar and the Swiss Confederation for the Avoidance of Double Taxation with respect to taxes on Income	Switzerland	Original	24/09/2009	15/12/2010
			Amending Instrument 1	30/11/2008	01/01/2011
77	Agreement between the Government of the State of Qatar and the Government of the Syrian Arab Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income اتفاقية بين حكومة دولة قطر وحكومة الجمهورية العربية السورية بشأن تجنب الازدواج ومنع التهرب الضريبي فيما يتعلق بالضرائب على الدخل	Syria	Original	23/10/2003	27/04/2006
78	Agreement between the Government of the State of Qatar and the Government of the Republic of Tunisia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income اتفاقية بين حكومة دولة قطر وحكومة الجمهورية التونسية بشأن تجنب الازدواج الضريبي ومنع التهرب المالي في مادة الضرائب على الدخل	Tunisia	Original	08/03/1997	01/01/1999
79	Agreement between the Government of the State of Qatar and the Government of the Republic of Turkey for the Avoidance of Double Taxation with respect to Taxes on Income	Turkey	Original	25/12/2001	11/02/2008
80	Agreement between the Government of the State of Qatar and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkey	Original	18/12/2016	N/A
81	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 with respect to Taxes on Income	United Kingdom	Original	25/06/2009	15/10/2010
			Amending Instrument 1	20/10/2010	27/07/2011

82	Agreement between the Government of the State of Qatar and the Government of the Bolivarian Republic of Venezuela for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Venezuela	Original	28/07/2006	30/07/2007
83	Agreement between the Government of the State of Qatar and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	Original	08/03/2009	17/03/2011
84	Agreement between the Government of the State of Qatar and the Government of the Republic of Yemen for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income اتفاقية بين حكومة دولة قطر وحكومة الجمهورية اليمنية بشأن تجنب الازدواج ومنع التهرب الضريبي فيما يتعلق بالضرائب على الدخل	Yemen	Original	07/08/2000	01/01/2008

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the State of Qatar reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the State of Qatar reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, the State of Qatar reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, the State of Qatar hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the State of Qatar considers that the following agreement(s) is(are) not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Algeria	رغبة منهما بإبرام اتفاقية لتجنب الإزدواج الضريبي ومنع التهرب المالي فيما يتعلق بالضرائب على الدخل،
3	Armenia	<Desiring> to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and <to promote and strengthen the economic relations between the two countries>,
4	Austria	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
5	Azerbaijan	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Barbados	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	Belarus	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Belgium	<Desiring> to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes

		on income and <to promote and strengthen the economic relations between the two countries ,>
9	Bermuda	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Bosnia and Herzegovina	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	Brunei	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Bulgaria	<Desiring> to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income in order <to promote and strengthen the economic relations between the two countries>
13	Chad	رغبة منهما في تشجيع و تنمية العلاقات الاقتصادية بين دولتيهما بواسطة إبرام اتفاقية بشأن تجنب الازدواج الضريبي فيما يختص بضريبة الدخل،
14	China (People's Republic of)	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
15	Croatia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Cuba	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Cyprus	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Ecuador	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	Eritrea	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Ethiopia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Fiji	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	France	Desiring to conclude an agreement for the avoidance of double taxation,
23	Gambia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Georgia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

25	Greece	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	Guernsey	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Hong Kong (China)	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Hungary	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income ,<and to further develop and foster their relationship,>
29	India	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and <with a view to promoting economic cooperation between the two countries,>
30	Indonesia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Iran	Desiring to conclude an agreement for the avoidance of double taxation with respect to taxes on income and on capital,
32	Ireland	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
33	Isle of Man	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Italy	Desiring to conclude a convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion,
35	Japan	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Jersey	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Jordan	رغبة منهما في عقد اتفاقية بينهما لتجنب الإزدواج الضريبي فيما يختص بالضرائب على الدخل،
38	Kazakhstan	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	Kenya	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Korea	Desiring to conclude convention for the avoidance of double taxation with respect to taxes on income,
41	Kyrgyztan	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

42	Latvia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
43	Lebanon	عن طريق ابرام اتفاقية <رغبة منهما في توثيق التعاون الاقتصادي بينهما و تعزيزه> بشأن تجنب الازدواج الضريبي و منع التهرب الضريبي فيما يتعلق بالضرائب على الدخل و رأس المال،
44	Luxembourg	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
45	Macedonia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46	Malaysia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Malta	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
48	Mauritania	واقترناعا <رغبة منهما في توثيق العلاقات الاقتصادية و تكثيف التعاون المثمر بينهما،> منهما بضرورة ابرام اتفاقية بينهما لتجنب الازدواج الضريبي فيما يخص بالضرائب على الدخل و رأس المال،
49	Mauritius	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
50	Mexico	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
51	Monaco	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
52	Morocco	رغبة منهما في إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب المالي فيما يتعلق بالضرائب على الدخل،
53	Morocco	رغبة منهما في إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب المالي فيما يتعلق بالضرائب على الدخل،
54	Nepal	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	Netherlands	Desiring that an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
56	Nigeria	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	Norway	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of discal evasion with respect to taxes on income,
58	Pakistan	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and <to promote and strengthen the economic relations between the two countries>،

59	Panama	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
60	Paraguay	Desiring to promote and strengthen the economic relations by concluding a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	Philippines	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	Poland	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63	Portugal	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
64	Romania	Desiring to promote and strengthen the economic relations by concluding a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to income taxes,
65	Russia	<Desiring to promote their mutual economic relations> through the conclusion of an agreement for the avoidance of double taxation with respect to taxes on income,
66	San Marino	Wishing to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and <to strengthen the disciplined development of economic relations between the two States in the framework of greater cooperation>,
67	Sénégal	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
68	Serbia	Desiring to conclude an agreement for the avoidance of double taxation with respect to taxes on income,
69	Seychelles	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
70	Singapore	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
71	Slovenia	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
72	South Africa	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and <to promote and strengthen the economic relations between the two countries,>
73	Spain	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
74	Sri Lanka	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

75	Sudan	<Desiring to encourage and develop economic relations between their respective countries> by the conclusion of an agreement on the avoidance of double taxation with respect to income tax, hereinafter referred to as the Qatari tax and the Sudanese tax, بواسطة إبرام <رغبة منهما في تشجيع وتنمية العلاقات الاقتصادية بين دولتيهما> اتفاقية بشأن تجنب الازدواج الضريبي فيما يختص بضريبة الدخل ويشار إليها فيما بعد بالضريبة القطرية والضريبة السودانية
76	Switzerland	Desiring to conclude a convention for the avoidance of double taxation with respect on taxes on income,
77	Syria	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, رغبة منهما في إبرام اتفاقية بشأن تجنب الازدواج ومنع التهرب الضريبي فيما يتعلق بالضرائب على الدخل
78	Tunisia	رغبة منهما في إبرام اتفاقية بينهما لتجنب الازدواج الضريبي ومنع التهرب المالي في مادة الضرائب على الدخل،
79	Turkey	Desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to taxes on income;
80	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
81	United Kingdom	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains;
82	Venezuela	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
83	Vietnam	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
84	Yemen	<Desiring to promote and strengthen their economic relations between their states> by concluding an agreement for the avoidance of double taxation with respect to taxes on income, بواسطة إبرام <رغبة منهما في تشجيع وتنمية العلاقات الاقتصادية بين دولتيهما> اتفاقية بشأن تجنب الازدواج الضريبي فيما يختص بضريبة الدخل

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, the State of Qatar considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Algeria
4	Austria
5	Azerbaijan
6	Barbados

7	Belarus
8	Belgium
9	Bermuda
10	Bosnia and Herzegovina
11	Brunei
14	China (People's Republic of)
15	Croatia
16	Cuba
17	Cyprus
18	Ecuador
19	Eritrea
20	Ethiopia
21	Fiji
22	France
23	Gambia
24	Georgia
25	Greece
26	Guernsey
27	Hong Kong (China)
28	Hungary
30	Indonesia
31	Iran
32	Ireland
33	Isle of Man
34	Italy
35	Japan
36	Jersey
37	Jordan
38	Kazakhstan
39	Kenya
40	Korea (South)
41	Kyrgystan
42	Latvia
43	Lebanon
44	Luxembourg
45	Macedonia
46	Malaysia
47	Malta
48	Mauritania
49	Mauritius
51	Monaco
50	Mexico
52	Morocco
53	Morocco
54	Nepal
55	Netherlands
56	Nigeria
57	Norway
58	Pakistan
59	Panama

60	Paraguay
61	Philippines
62	Poland
63	Portugal
64	Romania
67	Sénégal
68	Serbia
69	Seychelles
70	Singapore
71	Slovenia
72	South Africa
73	Spain
74	Sri Lanka
75	Sudan
76	Switzerland
77	Syria
78	Tunisia
79	Turkey
80	Turkey
81	United Kingdom
82	Venezuela
83	Vietnam

Article 7 – Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the State of Qatar considers that the following Agreement(s) is(are) not subject to a reservation described in Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
8	Belgium	Article 28
18	Ecuador	Article 25
22	France	Articles 8(7), 9(4), 10(4), 16A(3)
27	Hong Kong	Articles 10(5), 11(5) and 12(7)
33	Isle of Man	Article 28
34	Italy	Article 29(1)
35	Japan	Article 11 of the Amending Instrument
39	Kenya	Article 28
48	Korea (South)	Article 4 of of the Amending Instrument
42	Latvia	Article 28(1)
50	Mexico	Article 23

55	Netherlands	Article 10(7)
63	Portugal	Paragraph 1(c) of the of the Amending Instrument
66	San Marino	Article 28
72	South Africa	Article 10(7), 11(9) and 12(7)
73	Spain	Paragraph 1(c) and (d) of the Amending Instrument
76	Switzerland	Paragraph 1(b) of the Amending Instrument
80	Turkey	Article 28
81	United Kingdom	Article 10(6), 11(7) and 12(7)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the State of Qatar reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, the State of Qatar reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the State of Qatar reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the State of Qatar reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, the State of Qatar reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, the State of Qatar reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the State of Qatar reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, the State of Qatar reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the State of Qatar considers that the following agreement(s) contain(s) a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(1), first sentence
2	Algeria	Article 25(1), first sentence
3	Armenia	Article 24(1), first sentence
4	Austria	Article 26 (1), first Sentence
5	Azerbaijan	Article 25(1), first sentence
6	Barbados	Article 25(1), first sentence
7	Belarus	Article 25(1), first sentence
8	Belgium	Article 25(1), first sentence
9	Bermuda	Article 25(1), first sentence
10	Bosnia and Herzegovina	Article 25(1), first sentence
11	Brunei	Article 25(1), first sentence
12	Bulgaria	Article 25(1), first sentence
13	Chad	Article 24 (1), first sentence
14	China (People's Republic of)	Article 25(1), first sentence
15	Croatia	Article 24(1), first sentence
16	Cuba	Article 25(1), first sentence
17	Cyprus	Article 25(1), first sentence
18	Ecuador	Article 26(1), first sentence
19	Eritrea	Article 25(1), first sentence
20	Ethiopia	Article 25(1), first sentence
21	Fiji	Article 25(1), first sentence
22	France	Article 21 (1), first sentence
23	Gambia	Article 25(1), first sentence
24	Georgia	Article 26(1), first sentence
25	Greece	Article 25(1), first sentence
26	Guernsey	Article 25(1), first sentence
27	Hong Kong (China)	Article 24(1), first sentence
28	Hungary	Article 24(1), first sentence
29	India	Article 23(1), first sentence
30	Indonesia	Article 25(1), first sentence
31	Iran	Article 25(1), first sentence
32	Ireland	Article 25(1), first sentence
33	Isle of Man	Article 25(1), first sentence
34	Italy	Article 25(1), first sentence
35	Japan	Article 24 (1), first sentence
36	Jersey	Article 24(1), first sentence
38	Kazakhstan	Article 24(1), first sentence
39	Kenya	Article 25(1), first sentence
40	Korea	Article 24(1), first sentence
41	Kyrgyzstan	Article 25(1), first sentence
42	Latvia	Article 25(1), first sentence
43	Lebanon	Article 26(1), first sentence
44	Luxembourg	Article 26(1), first sentence
45	Macedonia	Article 25(1), first sentence
46	Malaysia	Article 26(1), first sentence
47	Malta	Article 25(1), first sentence
48	Mauritius	Article 25(1), first sentence
50	Mexico	Article 26(1), first sentence

51	Monaco	Article 25(1), first sentence
52	Morocco	Article 25(1), first sentence
53	Morocco	Article 25(1), first sentence
54	Nepal	Article 25(1), first sentence
55	Netherlands	Article 26(1), first sentence
56	Nigeria	Article 25(1), first sentence
57	Norway	Article 26(1), first sentence
58	Pakistan	Article 24(1), first sentence
59	Panama	Article 25(1), first sentence
60	Paraguay	Article 25(1), first sentence
61	Philippines	Article 25(1), first sentence
62	Poland	Article 24(1), first sentence
63	Portugal	Article 25(1), first sentence
64	Romania	Article 25(1), first sentence
65	Russia	Article 24(1), first sentence
66	San Marino	Article 25(1), first sentence
67	Sénégal	Article 24(1), first sentence
68	Serbia	Article 25(1), first sentence
69	Seychelles	Article 24(1), first sentence
70	Singapore	Article 25(1), first sentence
71	Slovenia	Article 25(1), first sentence
72	South Africa	Article 23(1), first sentence
73	Spain	Article 24(1), first sentence
74	Sri Lanka	Article 24(1), first sentence
76	Switzerland	Article 24(1), first sentence
77	Syria	Article 25(1), first sentence
79	Turkey	Article 24(1), first sentence
80	Turkey	Article 25(1), first sentence
81	United Kingdom	Article 23(1), first sentence
82	Venezuela	Article 25(1), first sentence
83	Vietnam	Article 26(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the State of Qatar considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Algeria	Article 25(1), second sentence
3	Armenia	Article 24 (1), second sentence
6	Barbados	Article 25(1), second sentence
7	Belarus	Article 25(1), second sentence
11	Brunei	Article 25(1), second sentence
15	Croatia	Article 24(1), second sentence
17	Cyprus	Article 25(1), second sentence

19	Eritrea	Article 25(1), second sentence
20	Ethiopia	Article 25(1), second sentence
21	Fiji	Article 25(1), second sentence
22	Gambia	Article 25(1), second sentence
24	Georgia	Article 26(1), second sentence
26	Guernsey	Article 25(1), second sentence
30	Indonesia	Article 25(1), second sentence
31	Iran	Article 25(1), second sentence
33	Isle of Man	Article 25(1), second sentence
34	Italy	Article 25(1), second sentence
36	Jersey	Article 24(1), second sentence
40	Korea (South)	Article 24(1), second sentence
41	Kyrgyzstan	Article 25(1), second sentence
46	Malaysia	Article 26(1), second sentence
50	Mexico	Article 26(1), second sentence
51	Monaco	Article 25(1), second sentence
52	Morocco	Article 25(1), second sentence
53	Morocco	Article 25(1), second sentence
54	Nepal	Article 25(1), second sentence
55	Netherlands	Article 26(1), second sentence
58	Pakistan	Article 24(1), second sentence
62	Poland	Article 24(1), second sentence
64	Romania	Article 25(1), second sentence
66	San Marino	Article 25(1), second sentence
67	Sénégal	Article 24(1), second sentence
64	Seychelles	Article 24(1), second sentence
74	Sri Lanka	Article 24(1), second sentence
77	Syria	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the State of Qatar considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(1), second sentence
3	Armenia	Article 24(1), second sentence
4	Austria	Article 26 (1),second sentence
5	Azerbaijan	Article 25(1), second sentence
8	Belgium	Article 25(1), second sentence
9	Bermuda	Article 25(1), second sentence
10	Bosnia and Herzegovina	Article 25(1), second sentence
12	Bulgaria	Article 25(1), second sentence
14	China (People's Republic of)	Article 25(1), second sentence

16	Cuba	Article 25(1), second sentence
13	Chad	Article 24 (1), second sentence
18	Ecuador	Article 26 (1), second sentence
22	France	Article 21(1), second sentence
25	Greece	Article 25(1), second sentence
27	Hong Kong (China)	Article 24(1), second sentence
28	Hungary	Article 24(1), second sentence
29	India	Article 23(1),second sentence
32	Ireland	Article 25(1), second sentence
35	Japan	Article 24(1), second sentence
38	Kazakhstan	Article 24(1), second sentence
39	Kenya	Article 25(1), second sentence
42	Latvia	Article 25(1), second sentence
43	Lebanon	Article 26(1), second sentence
44	Luxembourg	Article 26(1), second sentence
45	Macedonia	Article 25(1), second sentence
47	Malta	Article 25(1), second sentence
49	Mauritius	Article 25(1), second sentence
56	Nigeria	Article 25(1), second sentence
57	Norway	Article 26(1), second sentence
59	Panama	Article 25(1), second sentence
60	Paraguay	Article 25(1), second sentence
61	Philippines	Article 25(1), second sentence
63	Portugal	Article 25(1), second sentence
65	Russia	Article 24(1), second sentence
68	Serbia	Article 25(1), second sentence
70	Singapore	Article 25(1), second sentence
71	Slovenia	Article 25(1), second sentence
72	South Africa	Article 23(1), second sentence
73	Spain	Article 24(1), second sentence
76	Switzerland	Article 24(1), second sentence
80	Turkey	Article 25(1), second sentence
82	Venezuela	Article 25(1), second sentence
83	Vietnam	Article 26(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, the State of Qatar considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
48	Mauritania
67	Senegal
75	Sudan
78	Tunisia

Pursuant to Article 16(6)(c)(ii) of the Convention, the State of Qatar considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Algeria
5	Azerbaijan
6	Barbados
7	Belarus
9	Bermuda
11	Brunei
15	Croatia
16	Cuba
17	Cyprus
21	Fiji
23	Gambia
24	Georgia
30	Indonesia
39	Kenya
41	Kyrgyzstan
45	Macedonia
46	Malaysia
47	Malta
48	Mauritania
50	Mexico
51	Monaco
52	Morocco
53	Morocco
54	Nepal
56	Nigeria
59	Panama
62	Poland
67	Senegal
75	Sudan
76	Switzerland
78	Tunisia
79	Turkey
80	Turkey
81	United Kingdom
82	Venezuela

Pursuant to Article 16(6)(d)(i) of the Convention, the State of Qatar considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
48	Mauritania
67	Senegal
75	Sudan
78	Tunisia

Pursuant to Article 16(6)(d)(ii) of the Convention, the State of Qatar considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
8	Belgium
48	Mauritania
65	Russia
67	Senegal
75	Sudan
78	Tunisia

Article 17 – Corresponding Adjustments

Pursuant to Article 17(3)(b) of the Convention, the State of Qatar reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement, its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.