

**PROTOCOL BETWEEN THE GOVERNMENT OF UKRAINE AND  
THE GOVERNMENT OF THE STATE OF QATAR AMENDING  
THE AGREEMENT BETWEEN THE GOVERNMENT OF  
UKRAINE 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**

The Government of Ukraine (Cabinet of Ministers) and the Government of the State of Qatar,

Desiring to conclude a Protocol to amend the Agreement between the Government of Ukraine 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 at Doha on 20 March 2018 (hereinafter referred to as “the Agreement”),

Have agreed as follows:

**Article 1**

The second paragraph of the preamble of the Agreement shall be deleted and replaced by the following:

“Desiring to further develop their economic relationship and to enhance their cooperation in tax matters,

Intending to eliminate double taxation with respect to the taxes covered by this Agreement without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States),”.

**Article 2**

The following new sentence shall be added at the end of Paragraph 2 of Article 25 (Mutual Agreement Procedure) of the Agreement:

“Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.”.

### **Article 3**

Article 28 (Limitation of Benefits) of the Agreement shall be deleted and replaced by the following:

#### **“Article 28**

##### **Entitlement to Benefits**

Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.”.

### **Article 4**

The following new sentence shall be added at the end of Paragraph 2 of Article 26 (Exchange of Information) of the Agreement:

“Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.”.

### **Article 5**

1. Each of the Contracting States shall notify to the other Contracting State through diplomatic channels the completion of the procedures required by its law for the bringing into force of this Protocol.

2. The Protocol shall form an integral part of the Agreement and enter into force on the date of the receipt of the later of these notifications. This Protocol shall have effect:

(a) with respect to taxes withheld at source on amounts paid or credited to nonresidents, on or after the first day of January of the calendar year immediately following the year in which this Protocol enters into force; and

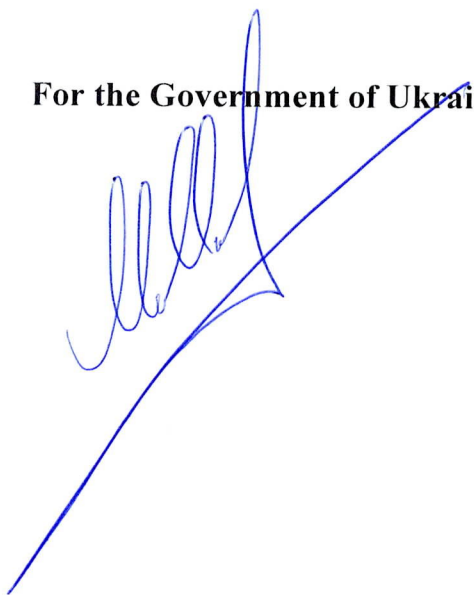
(b) with respect to other taxes in respect of taxable years beginning on or after the first day of January of the calendar year immediately following the year in which this Protocol enters into force.

3. Notwithstanding the provisions of Paragraph 2, Article 2 of this Protocol shall have effect with respect to the Agreement for a case presented to the competent authority of a Contracting State on or after the date on which this Protocol enters into force, except for cases that were not eligible to be presented as of that date under the Agreement prior to its modification by this Protocol, without regard to the taxable period to which the case relates.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed this Protocol.

Done in duplicate at Kyiv this 2 day of September 2021  
in the Ukrainian, Arabic and English languages, all texts being equally authentic.  
In case of any divergence of interpretation, the English text shall prevail.

**For the Government of Ukraine**



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

