

**PROTOCOL**

**AMENDING THE**

**AGREEMENT BETWEEN**

**THE GOVERNMENT OF GUERNSEY**

**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 Guernsey and the Government of the State of Qatar ("the Parties"), desiring to amend the Agreement between the Parties for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed on 22nd February 2013 ("the Agreement"), have agreed as follows:

## **ARTICLE 1**

The Preamble to the Agreement shall be modified to include the following text immediately before the second paragraph of the existing Preamble text:

“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 jurisdictions),”.

## **ARTICLE 2**

In paragraph 1 of Article 3 (General Definitions):

- (i) The definition of the term "Guernsey" shall be deleted and replaced with the following:

"the term "Guernsey" means the States of Guernsey and, when used in a geographical sense, means the islands of Guernsey, Alderney and Herm, and the territorial sea adjacent thereto, in accordance with international law, save that any reference to the law of Guernsey is to the law of the island of Guernsey as it applies there and in the islands of Alderney and Herm;"

- (ii) The definition of the term "competent authority" in the case of Guernsey shall be deleted and replaced with the following:

"in the case of Guernsey, the Director of the Revenue Service or her/his delegate;"

### **ARTICLE 3**

1. Paragraph 1 of Article 25 (Mutual Agreement Procedure) shall be deleted and replaced with the following:

“Where a person considers that the actions of one or both of the Parties result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those Parties, present his case to the competent authority of either Party. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.”.

2. The following text is added after the first sentence of Paragraph 2 of Article 25 (Mutual Agreement Procedure) of the Agreement:

“The competent authorities shall also endeavour to agree on the application of domestic law provisions regarding interest, late payment surcharges and administrative penalties related to the case.”

3. The following text is added to the end of Paragraph 2 of Article 25 (Mutual Agreement Procedure) of the Agreement:

“Assessment and collection procedures shall be suspended during the period that any mutual agreement proceeding is pending.”

4. Paragraph 4 of Article 25 of the Agreement is deleted and replaced by the following:

"4. The competent authorities of the Parties may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs. The competent authorities, through consultations, may develop appropriate bilateral procedures, conditions, methods and techniques for the implementation of the mutual agreement procedure provided for in this Article."

## **ARTICLE 4**

Immediately after Article 27 (Members of Diplomatic Missions and Consular Posts) the following Article shall be added:

### **"ARTICLE 27A ENTITLEMENT TO BENEFITS**

1. Notwithstanding any 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.
2. Where a benefit under this Agreement is denied to a person under paragraph 1, the competent authority of the Party that would otherwise have granted this benefit shall nevertheless treat that person as being entitled to this benefit, or to different benefits with respect to a specific item of income, if such competent authority, upon request from that person and after consideration of the relevant facts and circumstances, determines that such benefits would have been granted to that person in the absence of the transaction or arrangement referred to in paragraph 1. The competent authority of the Party to which the request has been made will consult with the competent authority of the other Party before rejecting a request made under this paragraph by a resident of that other Party."

## ARTICLE 5

Each Party shall notify the other Party in writing of the completion of the procedures required by its laws 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 that date.

**IN WITNESS WHEREOF** the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol.

**DONE** in duplicate at *Doha*, on the *twenty first* day of *June*, 2022 in the English and Arabic languages, all texts being equally authentic.



**For the Government of  
Guernsey**



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

