5. With reference to paragraph 4 of Article 10 of the Agreement:

Where any institution wholly owned by the Government of the State of Qatar owns the shares of a company which is a resident of Japan (hereinafter referred to as "the Japanese company") indirectly through another company referred to in that paragraph (hereinafter referred to as "the intermediate company") and where the conditions described in subparagraph (a) of paragraph 2 of that Article would be satisfied if the institution owned directly the shares of the Japanese company, the provisions of that subparagraph shall be applied to dividends paid to the institution by the intermediate company to the extent that the dividends paid by the intermediate company are considered to correspond to the dividends paid to the intermediate company by the Japanese company.

6. For the purposes of paragraph 3 of Article 11 of the Agreement and paragraph 5 of this Protocol, the term "institution wholly owned by the Government" includes, in particular:

(a) in the case of Japan:

(i) the Japan Bank for International Cooperation;

(ii) the Japan International Cooperation Agency; and

(iii) the Nippon Export and Investment Insurance; and

(b) in the case of the State of Qatar:

(i) Qatar Investment Authority;

(ii) Qatar Holding Limited Liability Company;

(iii) General Retirement and Social Insurance Authority;

(iv) Qatar Petroleum;

(v) Qatar Petroleum International;

(vi) Qatar International Petroleum Marketing Company Limited (Tasweeq);

(vii) Qatar Chemical and Petrochemical Marketing and Distribution Company (Muntajat); and

(viii) Qatar Development Bank.

7. With reference to paragraph 2 of Article 13 of the Agreement:

It is understood that the term "recognised stock exchange" means:

(a) any stock exchange established by a Financial Instruments Exchange or an approved-type financial instruments firms association under the terms of the Financial Instruments and Exchange Law (Law No. 25 of 1948) of Japan;

(b) the Qatar Stock Exchange; and

(c) any other stock exchange which the competent authorities of the Contracting States agree to recognise for the purposes of that paragraph.

8. Nothing in the Agreement shall prevent Japan from imposing tax at source, in accordance with its laws, on any income and gains derived by a person pursuant to a silent partnership (Tokumei Kumiai) contract or other similar contract.

9. With reference to Article 23 of the Agreement:

The exemption of Qatari nationals from taxes under Qatari tax law shall not be regarded as a discrimination under the provision of that Article.

10. With reference to paragraph 5 of Article 25 of the Agreement:

A Contracting State may decline to supply information relating to confidential communications between attorneys, solicitors or other admitted legal representatives in their role as such and their clients to the extent that the communications are protected from disclosure under the domestic laws of that Contracting State.