11. With reference to the Agreement:

It is understood that no relief shall be available under the Agreement if the main purpose or one of the main purposes of any person concerned with the creation or assignment of any shares, debt-claims or other rights or properties in respect of which income arises was to take advantage of the Agreement by means of that creation or assignment.

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

DONE in duplicate at Tokyo this twentieth day of February, 2015 in the Japanese, 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 JAPAN:

Shingo Tsuda

FOR THE GOVERNMENT OF THE STATE OF QATAR:

يوسف محمد بلال