AGREEMENT

BETWEEN
THE GOVERNMENT OF THE HELLENIC REPUBLIC
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

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The Government of the Hellenic Republic and the Oovcmment of the State of Qatar, dcsirina to conclude an Asreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, have agccd as follows:

ARTICLE I
PERSONS COVERED

This Apemcnt sAaU apply to persons who are residents of one or both of the Contractina States.

ARTICLE2
· TAXES COVERED

t. This Aareement shall apply to taxes on income imposed on behalf of a Contractma State or of its politicalsubdivisiona or local authoritiea, imspective of the manner in wbich.theyle ed.

2. There shaU be regarded as taxes on income, all taxes imposed on tOtal income or on elements of income including taxes on gains from the alienation of movable or immovable property.

3. Thexistina taxes to which the sball apply arc:

(a) in the case of the Hellcriic Republic:

i) tbe income tax oa natural porsons; and

ii) tbe income tax on legal persons.

(Hereinafter rcfcned to asHellenic tax") and

(bJ in tile case oH,latar: taxci on income

(Hereinafter rcfemd to as '*Qatari tax");

4. Tho Agreement shall apply also to any identicasubstantially similar taxes that aro imposed after the date of sipature of the Agreement in addition to.or in place of the existing taxes. The (:Ompctent authorities of the Contractin& States shall notify each other of any sipificant changes that have been made in their respective tax laws.

ARTICLE3
GENERAL DEFINITIOMS

1. For the purposes of this Aareemcnt. unless the context otherwise requires:

(a) the tenn "Hellenic Republic" comprises the territory of the Hellenic Republic, inctudina its territorial sea as wen as the part of the seabed and its rubsoil under the Mediterranean Sea, over which the Hellenic Republic, in accordance with international law, hu sov ign riahts for

the pwposo of exploration, extraction or exploitation of tho natural resources of such areas;

(b) tho term "Qatai' means the State of Qatar's lands, internal waters, territorial sea includ.ins its bed and subsoil, tho air space over them, the exclusive economic zone and the continental shelf, over which the State of Qatar exercises sovereign ripta and jurisdiction in accordance with the provisions of international law and Qatar's national laws and regulations;

(c) the term "a Contractina State" and "the other Contractina State" means the Helleilic Republic or Qatar. as the context requires;

(d) the term "penon" includes. an individual, a COl1lpBl1Y aitd any other body of penons which is treated as an entity for tax purpoiOS;

(e) the term "company" means any body cmporate or any entity that is treated as a body corporate for tax purposes;

(t) the terms "-enterprise of a Contractins State" and "eoterpri\of the other Contractins State" mean respectively an enterprise canied on by a resident of a Contracting State and an cnteaj)lise carried on by a resident of the other Contnti;tini State;

(g) the term "international traffic"means any transport by·an aircraft operated by an enterprise which bas its place of trective manasemont in a Contracting State or by a ship which ita place of registration in, or it has been documented by, a Contmcting State, except when the ship or aircraft iiup rawlc;i.Y iwccn piuws in ilic oilier Cuntnwi.Uas SI.U.;

(h) the term "competent authority"means;

(i) in the case of the Hellenic Republic, the Minister of Economy and Finance, or his authorized representative, and

(ii) in 1he-case of Qatar , the Minister of Economy and Finance, or his authorized representative;

(i) the term "national". in relation to a Contracting State, means:

(i) any individual possessing the nationality of that Contracting State;

{ii) any legal penon. partnership or association derivins its status as such from the laws in fOICe in that Contractinc State;

2. When .implementins the provisions of this A&rcement at any time by a Contractina State, any term not defined therein shall, unless the context otherwise equires, have 1he meanina which it has at that time under the law of that State concerning the taxes to which the Agreement applies; any meaning under the

applicable tax laws of that State prevailing over a meanin& given to the term under other laws of that State.

AR.TICLE4
RESIDENT

1. For the purposes of this Asreement, the tenn "resident of a ContractinJ State" means:

   (a) in the case of the Hellenic Republic any person who, under the law of the Hellenic Republic, is liabhto tax therein by reason of his domicile, residence, place of manapmcnt or any other criterion of a similar nature, and also includes the Hellenic RepubliC iD.d -any political subdivision or local authority thereof. This tenn, however, does not include any person who is liable to tax in tho Hellenic Republic in rapect *only* of income from sources in the Hellenic Republic. ·

   (b) in the case of Qatar, my individual who has a permanent home, his centre of vital interest, or habitual abode in Qatar, and 1 company havin& its place of cft"ective management in Qatar. The term also includes the State of Qatar and any local authority, political subdivision or statutory body thereof;

2. Where by reason of the provisi0111 of paragraph 1 an individual is a resident of both Contractina States, then his status shall be detennined as follows:

   hii il-wll bg dGGiiiw i.u Uc:: • RSicient oniy of Ihe Conuacrin1 SUt.ic in whi h he bas 1 permanent home available to him; if he bas a permanent home · available to him in both Contracting States, he shall be deemed to be a resident only of the Contracting State in which his personal and economic relations are closer (centR of vital interests);

   (b) if the State in which he has his centre of vital interests cannot be detemUned, or if he hu not a pmnanent home available to him in either Contractina State, he shall be deemed to be a resident only of the Contractina State in which he has an habitual abode;

   {c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a msident only of the Contractins State of which he is a national;

   (d) if the residence status of an individual cannot be determined in accorduce with the provisions of subparagraphs (a), (b) and (c) above, then t4e competent authoritieS of the ContractiDJ States shall settle the question by mutual agreement.

3. Where by reason of the provisions of p1f1181'1Ph 1 a person other than an individual is a resident of both Contnctina States, then it sball be deemed to be a resident only of the State in which its place of effective management is situated.

ARTICLES
PERMANENT ESTABLISHMENT

1. For the purposes of this Agreement, the tenn •'permanent establishment" means a fixed place or business through which the business of an entelprise is wholly or partly carried on.

2. The tenn "pennanent establishment" includes especially:

   (a) a place of management;

   (b) a branch ;

   (c) an office;

   (d) a factory ;

   (e) a workshop;

   (f) a fama pr plantation; and

   (h) a mine, an oil or gas well, a quany or any other 'place of exploration, extraction or exploitation, of natural RSOurcea. .

3. The tcnn "permanent establishment" also encompasses: .

   (a) a building site, a constJuction, assembly or installation project or any supervisory activity in connection with such site or project. but only where such site, project or activity continues for period or periods agreaating · more than six months within any Mlve month period; and

   (b) the· fumishing of services, including consultancy services, by an enterprise through employees or other penonnel enpaed by the enterprise for such purpose, but only if the activities of that nature continue (for the same or a connected project) within a Contracting State for period or periods aggregating more than six months within any twelve month period.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:

   (a) the usc of facilities solely for the purpose of storasc or display of pxts or merchandise belonging to the enterprise;

   (b) the maintenance of a stock of aoods or merchandise beloqing to the enterprise solely for the pwpoof stomp or display;

   (c) the maintenance of a stock of aooda or merchandise belongin& to the nterprise solely for the pwpose of processing by another enterprise;

(d) the maintenance of a fixed piaco of business. solely for the purpose of purehasina aooda or merehandieo or of collectina information, for the enterprise;

(e) the maintenance of a fixed place of business solely for the purpose of canying on, for the enterprise, any other activity of a preparatol)' or auxiliary character; or

(t) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e), provided that the overall activity of the fixed place ofbusiness resultiq from this combination is of a prepantory or auxiliary character.

S. Notwithstanclina the proviuODt of parapapbs tlrid 2, where a n -other than an a;ent of an independent status to whom paraaraph 7 appli.- is actina on behalf of an enterprise and has, and habitually exercises, in a Contracti111 State an authority to conclude contracts in the name of tho enterprise, that enterpriJe shall be deemed to have a permanent es1ablishmeat in that State in respect of any activities which that person undertakes for the entetPrise. unless the activities of such penon are limited to those mentioned in parasraph 4 which , if exercised through a fixed place of business, would not make this fixed place of business a peJ'ru&ncut cstapli:thment under the proviJions of chat paragraph.

6. Notwithstanding the preccdina provisions of this Article, an insurance enterprise of a Contracting State shall, except in regard to rcinsunncc, be deemed to have a pennanent establishment in the other Contractiq State if it collects premiums on the tenitory of that other Contracting State or insures risks situated therein ihrough a person, other than an agent of an independent status to whom paragraph 7 applies.

7. An cntmpriae thall not be deemed to have a pcnnanent establishment in a Contracting State merely because it canies on business in that State throuah a broker, general commission 11cnt or any other agent of an independent status, provided that such persons are acting in tho ordinary course of their ·businosa. However, when the activities of such an asent are devoted wholly or almost wholly on behalf of that enterprise, and conditions are made or imposed between that enteJprise and tho agent in their comntol\':ial and financial relations which differ from those which would have been made between independent enterprises, he will not be considered an agent of an independent status within the meanina of this paraaraph.

8. The fact that a company which is a resident of a Contracting State 'COJltrols or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute ,ather company a permanent establishment of the other.

ARTICLE6
INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a aident of a Contractins State from immovable property (including income from agriculture or forestry) situated in the other Contractill8 State may bo tax-ed in that other State.

2. The term "immovable property" shall have the meanins which it hal under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used .in asricultwe .and forestry, rights to which the provisions of pneral law respecting landed property apply, usufructs of immovable property and ripts to variable or &ted payments u consideration for the workins of, or the right to work, mineral deposits, es and other natunl resources; ships and aircraft shall aot be regarded u immovable property.

3. The provisions ofparasraph 1 shall apply to income derived from the direct use, lettina or use in ay other form of inunovable property.

4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from· immovable property uled for the perionnance of independent personal servi es.

ARTICLE7
BUSINESS PROms

I. The nmtita nf...., [illegible] State unless the enterprise carries on business in the other Contracting State throuah a pennancnt establishment situated therein. If the enterprise canies on business as aforesaid, the profits of the enauprisc may be taxed in the other State but only so much of them as is attributable to that pennanent establishment

2. Subject to the provisions of paragraph 3, where an enterprise of a Contractins State canies on business in the other Contracting State throush a perman t establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the aame or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a pcnnanent establishment.

3. In the dctennination of the profits of a pennanent establishment, then: shall be allowed as deductions expenses which are incurred for the purposes of the pennanent establishment, including executive and general administrative expenses so inctiiTed, whether in the State in which the permanent establishment is situated or clacwhm, which are allowed under the provisiona of the domestic law of the Contnctina State in which the permanent establishment is sitUated.

4. In so far u it has been customary in a contraetina State to determine tho profits to be attributed to a pennanent establishment on the buis of an apportionment of the total profits of the enterprise to its various parts, nothina in paragraph 2 1hall preclude that Contractina State from detenninina the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the aultshall be in accordance with the principles contained in this Alticle.

s. No profits shall be attributed to a pennanent establishment by reason of the mere purchase by that pennanent establishment of aoods or merchandise for the enterprise.

6. For the purposes of the pieccdina paraarapbs, the profits to be attributed to the pennanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where profits include items of income which ate dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

AR.TICL&8
SHIPPING AND AIR TRANSPORT

1. Profits derived from the operation of ships qiged in international traffic shall be taxable only in the Contracting State in which the ships are registered or by which they are documented.

2. SubjCf;t to the provisions of parasraph 1, profits derived by an enterprise of a Contrac1ing State fiom the operation of ships in international traffic shall be taxable only in that Contracting State.

3. Profits from the operation of ain:rafts in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

4. The provisions of the preceding paragraphs shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

ARTICLEt
ASSOCIATED ENTERPRISES

1. Where:

(a) an enterprise of a Contractins State participates dnctly or indirectly in tho management, control or capital of an enteaprise of the other Contracting State, or

(b) the same persons participate directly or tJy in the manapment, control or capital of an enterprise of a Contracting State and an enterprise of tho other Contractins State,

and in either case conditionare made or imposed between the two enteaprises in their com ial or financial relation& which differ Uom. those which would be made between independent enterprises, then any profits which would. but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accnaed, may be included in the profits of that enterprise and taxed accordinsly.

2. Where a Contracting State includes in the profits of an enterprise of that State – and taxes accordingly – profits On whick an enterprise of tho Other Contracting State has been cbarpd to tax in that other State and the profits so included are profits which would have accrued to the enteJprise of the fint·mentioncd State if tho conditions made between the two enterprises had been those which would have been made between independcmt enterpriseS, then that other State may make an appropriate adjustment to the amount of tho. tax dwged therein on those profits. In det ining such adjuitment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contractins States shall if necessary consult each other.

ARTICLIIO
DIVIDENDS

1. Dividends paid bv a company which i1 a nsident nf a t)mtrn ing Stftte t., resident of the other Contractina State may be taxed in that other State.

2. Howovert such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and accordina to the laws of that State, but if the beneficial owner of the dividends is a resident of. the other Contractina State, the tax so charged shall not exceed S per cent of. the sross amount of the dividends.

3. The term "dividends' as used in this Article moans income from shares or other rishts, not being debt-claims, participating in profits, as well u income from other corponte rights which is subjected to the same taxation treatment as income from shares by the laws of the Con.tractina State of which the company making the distribution is a resident.

4. The provisions of paragraph 1 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying tho dividends is a resident, through a permanent establishment situated th in, or performs ia the other State ind.cpondent penonal services from a fixed base situatcd therein. .and the holding in respect of which the dividends are paid is etTectively connected with such

pennanent establishment or fixed base. In such case, the provtsions of Article 7 or Article 14, as the case may be, -.hall apply.

S. Where a oompany which is a lelident of a Contracting State dcrivea profits or income from the other Contractina State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a reaident of that other State or insofar as the holdina in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax · on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of protita or income arising in such other State.

ARTICLIU
INTEREST.

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such inteRSt may also be taxed in the CQntraeting State in which it arises and according to th.e lawf that State, bt.r.t if the b=cfici:d cv.'Uer cf the interest is a resident of the other Contractina State, · the tax·so charsed shall not exceed 5 per cent of the SrOSa amount of the interest.

3. Notwithstanding the provisious of paragraph 2, a Contracting State shall be exempt from tax in the other Contracting State in re8Pect of interest derived from that other State.

For the purposes of tbis paragraph, the tenn·"Contracting State":

(a) . in the case 0f the Hellenic Republic means the He.ltenic Republic and shall include:

(i) the Bank 0f Greece;

(ii) the local authorities and subdivisions; and

(iii) any other financial institution owned by the Government of the Hellenic Republic u may be asreed from time to time between the competent authorities of the Contractins States.

(b) in the case of the State of Qatar means the Government of the State of Qatar and shall include;

(i) Qatar Investment Authority;

(ii) the local authorities and subdivisioas;

(iii) tho statutory bodies;

(iv) the Qatar Central Bank;

(v) the Qatar Development Bank; and.

(vi) any other financial institution fully owned or financed by the GoV«<llllent of tho State of Qatar, as may be aped from time to time between the competent authorities of the Contractins States.

4. The tenn "interest" as used in this Article means inoome from debt-claims of every kind, whether or not socun:d by mortgage and whether or not carrying a

rlaht to participate in the debtor's profitsand in particular, income from government securities and income from bonds or debentures.includin& premiums and prizes auachins to such ICICUI'ities, bonds or debentures. Penalty charaes for late payment shall not be roprded as interest for the pwpoaea of this Article.

S. The provisions of paraaraph 1 and 2 shall not apply if the beneficial owner of the interest, beiq a resident of a Contraetina State, caniea on business in the other Contractina State in which the interest arises, through a permanent establishment situated therein, or per:f'onns in the other State independent personal services &om a fixed base situated thnin, and the debt-claim in reSpect of which the intmst is paid is effectively connected with such pennanent eatablishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

6. Interest shall be deemed to arise in a Contracting State .when the payer is a resident of that State. Wh, however, the person payina the int=st, whether he is a resident of a·Contracting State or not, has in·a Contractinl State a paman.ent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment Or fixed base, then such intelat shall be deemed to arise in the State in which the permanent establishment or fixed base is situatid.

7. Where, by reason of special relationship between t& payer and the beneficial OWDCI' of the intcteat or between both of them and some other person, the amount of the interest, having repnl to the debt-claim for which it is paid, exceeds the amount which would have been qreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to tho last-mentioned amount In such case, the excess part of the payments shall remain taxable according to the laws of each Contractina State, due regard beins had to the other provisions of this Agreement

ARTICLE12
ROYALTIES

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such royalties may abo be taxed in the Contracting State in which they arise and accordina *to* the laws of that State, but if the beneficial owner of the royalties is a resident f the other Contracting State, the tax so charsed shall not exceed *S* per cent of the arOSS amount of the l'Oyalties.

3. The tenn "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the riaht to usc, any copyrisht of literary, artistic or scientific work (includina cinematoaraph films and films, tapes or discs for radio or television broadcuting}, any patent, trade Dlll'k. design or model,

plan, secret fonnula or procesa, or for the use ot or the ript to uso, industrial commercial or scientific tc uipmcnt or for infonnation conccrnins industrial, commercial or scientific experience.

4. The provisiODS of paragraphs 1 and 2 shall not apply if tho beneficial owner o£ the royalties, beias a resident of a Contractina State, carries on busineas in the other Contracting State in which the royalties arise, throush a permanent establislunent situated therein, or perfotms in the other State independent penonaJ services from a fixed base situated therein, and the risht or property in respect 0r which the royalties are paid is effectively connected with such pennmcnt establishment or fixed base. In such casc, tho provisioua·of Artiele 7 or Article 14, u the case may be, shall apply.

S. Royalties shall be deemed to irlse in aState when the payer is a resident of that State. Where, however, the penon paying the royalties, whether he is a resident of a Contractina State or not, has in a Contracting State a permanent establishment or a fixed buc in eonnection with which the liability to pay the royalties was incurred, and such royalties are bome by such pennanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer –''' the beneticiai owner or between both of them and some other pei'SOil, the amount of the royalties, having reprd to the usc, right or information for which they are paid, exceeds the amount which would have been agrccd upon by the payer ami the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable aceordins to the laws or each Contractina State, due resard beins had to the other provisions of this Aarecment.

ARnCLE13
CAPITAL GAINS

1. Gains derived by a resident of a Contractina State from the alienation of immovable property refcmd to in Article *6* and situated in the other Contracting State may be taxed in that other State.

2. Gains from the alienation of movable property Conning part of the business property of a pennanent estabJishment which an entC!prise of a Contracting State has in the other Contracting· State or of movable property pcrtainina to a fixed base available to a resident of a Contractins State in the other Contracting State for the purpose of performing independent personal services, includini such gains from the alienation of such a permanent i:stablishmcnt (alone or with the whole enterprise) or of such a fiXed base, may be taxed in that other Stat .

3. Gains from the alienation of ships or aircraft& operated in international traffic or movable property pertaininj to the operation of such ships or aircrafta shall be taxable only in the Contractins State in which tho profits of such sbq,s or aircraft are taxable according to the provision 0I' Article 8.

4. Gains from the alienation of any property other than that referred to in paraaraphs 1.2 and l, shall be taxable only in the Contractinc State of which the alienator is a resident.

ARTICLE14
INDEPENDENT_PERSONAL SERVICES

1. Income derived by a reSident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State except in tho followinaircumstances. when such income may also be taxed in the other Contracting State:

   (a) if he has a f!Md bue regularly available to him in the other Con1:ractins State for tho pUipOie of perfonnins his activities; in that case, only so much of the income as is attributable to that fixed base may be taxed in that other Contracting State; or

   {b) if his stay in the 'other Contractinc State is for a period or periods amountins to or excecdins in the aareaate 183 days in any twelve-month period commencing or in& in the taxable year concerned; in that case, only so much of tho income as is derived from his activities perfonned in that oth!!t' Sta ! ! 'bet =! ! :- othr Stat.;.

2. The term "professional services" includes especially inclepondont scientifict literary, artistic, educational or teaching activities as well as the independent activities of physicianst lawyers. qint.em, an:hitects, dentists and accountants.

ARnCLElS
DEPENDENTPERSONALSERV1CES

1. Subject to the provisions of Artielcs 16, 18 and 19, salaries. wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exorcised, such remuneration as is derived therefrom may be taxed in that other State. ·

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shalt be taxable only in tho tint-mentioned Statif:

(a) the recipient is pR: Sent in the other State for a period or periods not exceedina in the aarepte 183 (one hundred eiJhty three) days in any twelve·month period commencinJ or ending in the taxable year «lllccmed, and

(b) the mn.uneration is paid by.or on behalf oan employer who is not a resident of the other State; and

(c) the remuneration is not bomc by a pcnn.IDCilt establishment or a fixed base which the employer has in the other State.

3. Notwithstandins the precedins.provisions Of this Article, remuneration derived in respect of an employment exsised on. a ship or ·aircraft operated in international tramc, Y be taxed in the Contractini State in which the profits from the operation of the ships or aircraft are taxable accon:lins to tho proviaioua of Article 8.

ARTICLE16
DIRECTORS'FEES

Directors' fees and similar paymeliti dcrivw by a resident of a Conuactina State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

ARTICLE17
A.'tTISTSSPGRTSrERSviiS

1. Notwithstanding the provisions of Articles 14 and lS, income derived by a resident of a Contractina State as an entertainer such as a theatre, motion picture, radio or television artiste, or a musician. or as a sportspcnon, tiom his personal activities as auch exercised in the other Contractina State, may be tax:ed in that other State.

2. Where income in respect of pcnonal activities exereised by an entertainer or a sportsperson in his capacity aa such accrues not to the entertainer or sportspcrson himself but to another penon, that income may, notwithstanding the provisions of Articles 7, 14 and IS, be taxed in tho Contractina State in wbich the activities of the entertainer or sportspcnon an exercised.

3. Jncome derived by a resident of a Contraoting State from activities exercised in the other Contract.ins State as envisaged in paragraphs l and 2 of this Article, shall be exemptod from tax in that other State if the visit to that other State is supported wholly or substantially by funds of either Contracting State, a political subdivision or a local authority thereof, or takes place under a cultural asrecmcnt Or arrangement between the Governments of the Contracting Statea.

ARTICLE IS
PENSIONS AND ANNUITIES

Subject to the provisions of parasraph 2 of Article 19, pensions and other similar remuneration.and annuities paid to a resident of a Contractina State may be taxed in that State.

ARTICL£19.
GOVERNMENT SERVICE

I. (a) Salaries, wages and other similar remuneration other than a pension, paid by a Contracting State or a political subdivision or a local authority thf to an individual in respect of services rendered to that State or s ivision or authority shall be taxable only in that Sta .. .

(b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contractins State 'if the services ere rendered in that other State and the individual is a resident of that other State who:

(i) is a aational of that other State:or

(ii) did DOt become a IUident of that other State solely for the purpose of rendering the services.

2. (a) [illegible] political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

(b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident ot: and a national ot: that State.

3. The provisions of Articles 15, *16,* 17, and 18 of this Ap:ement shall apply to salaries, waaes and similar remuneration, and to pensions in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

ARTICLE20
TEACHERS AND RESEARCHERS

1. An individual who is or was immediately before visiting a Contracting State a resident of tbe other Contracting State and who, at the invitation of the

Government of the flrst.mentionod Contracting State or of a university, coJ.Jege, school, museum or other cultural institution in that first mentioned Contracting State or under 111 official proaram of cultural oxcbaap. is present in that Contracting State for a period not excoedina tluw conaccutivc years solely for the pwpose of teachina, &ivin& lectures or ciiiT)'ing out research at such institution shall be exempt from tax in that Contracting State on his remuneration for such activity.

2. The provisions of paragraph 1 of this Article shall not apply to income from if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.

ARTICLE21
STUDENTS AND TRAINEES

I. Payments which a stUdent or blllliness apprentico or trainee who .is or was immediately before visitina a CoDtractina State a resident of the other Contracting State and who is pte ent in the first-mentioned Con1iacting State mlely for the purpose of his 'education or trainiDa receives for the purpose of his maintenance, education or trainins lhall not be taxed in that ContractiDS Stite, provided that sw;b payments arise &om sources outside that Contracting State.

2. In respect of grants. scholarships and remuneration from employment not covered by paragraph 1, a student, business apprentice or trainee described in paragraph 1 shall, in addition, be entitled durin& such education or training to the same exemptions, relief or reductions in respect of taxes available to msidents of the State whi\ih he is visiting.

ARTICLEll
OTHER INCOME

1. Items of income of a resident of a Contractins State, wherever arising,. not dealt within the foregoing Articles of this Agreement shall be taxable only in that State.

2. The provisiODS of para&fllph 1 shall not apply to income derived by a resident of a Contractins State, if the recipient of such income carries on business in the other Contractins State through a permanent establishment situated therein, or performs in the other State independent personal services trom a thed base situated therein, and dle risht or property in respect of which the income il paid is effectively connected with such pennanent establishment or fixed base. In such case, the provisions of Atticlc.7 or Article 14, as the case may be, shall apply.

ARTICLEZ3
EUMINATION OF DOUBLE TAXATION

1. Where a resident of a Contracting State derives income which, in accordance with the provisions of this Aareemcnt, may be taxed in the other Contractina State, the *(II'St* mentioned State shall allow as a deduction from the tax on income of that resident, an amount equal to tho income tax. paid in that other Contractina State. Such deduction shaD not, however, exceed that part of the tax as computed before the deduction is given, which is attributable to the income which may be taxed in that other Contractins State.

2. For the pwposes of paragraph 1 of this Article, the term "income tax paid" shall be deemed to include the amount of tax which would hive been paid in Hellenic Republic or in Qatar as ·the case·.may be, when an ·exemption or reduction is granted in accordance with the laws and resulations of a ContraCting State.

ARTICL£Z4
NON-DISCRIMINATION.

I. Nationals of a Contracting· State shall not be subjected hi the other·Contracting State to any taxation or any requinment connected thctewi.th which is other or more burdensome than the taxation and connected to which nationals of that other State in tho same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1 aliv apply w persons wilo arc not residents otone or both ot'tbe Contractini:States.

2. The taxation on a pennanent establishment which an enterprise of a Contracting State has in the other Contractins State shall not be less favoW'ably levied in that other State than the taxation levied on enterprises of that other State canying on the same activities. This provision shall not be constNed as oblisina a Contracting State to arant to nationals of the other Contracting State any personal allowanCes, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to itsown nationals.

3. Except where the provisions of paragraph 1 of Article 9, pangraph 7 of Article 11, or paragraph *6* of Article 12, apply, interest, royalties and other .disbursements paid by an enterprise of a Conating State to a resident of the other Contracting State shall. for the pwpose of dctcnnining the taxable profrts of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the rust-mentioned State.

.. Enterprises of a Contractina State, the capital of which is wholly or partly owned or controlled, diRctly or indirectly, by one or more residents of the Qthcr Contractina State, shall not be subjected in the tint-mentioned State to any taxation or any

requirement connected thaftilh wbieh is other or more burdensome lhan the taxation and connoctocl requirements to which other similar enterprises of the first-mentioned State are or may be subjected.

S. The provisions of this Article ahall, notwithstanding the provisiona of Article 2, apply to taxes of *r ery* kind and dacription.

ARTICLE25
MUTUAL AGREEMENT PROCEDURE

1. Where a resident considers that the actiof:one ·or both of the cOntracting States result or will result for him in taxation .not in accordance with this Agreement, he may, irrespective of the n:mcdics provided by tho.domestic law of those States.present his case to the competent iuthority of the Contractina State of which he is a resident or, if his cascu:omcs under paragraph 1 of Article 24. to that of the Contracting State of which be is a national. The case must "" presented within three·years from the fillt notification of tho action resultina in taxation not in accordance tb tho provisions of the Asrecnlont.

2. Tho competent authority shaD endeavour, if the objcctioii appears to it to be justified and if it is not itself able to arrive at a utistlctory solution, to resolve tho case by mutual asreement with the competent authority of the other Contracting State,· with. a view to the avoidance of taxation which is not in accordance with the Agreement. Any qreement reached shall be implemented notwithstanding any time limits in the domestic law of the Con.tractins States. .

J. ·the competent authorities of the COntracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the inlelpretation or application of the Agreen;lCl1t. They may also consult tosctber for the elimination of double taxation in cases not provided for in the Agreement.

4. The competent authorities of the contractina States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of FC&Ching an aareement in the sense of the preceding paragraphs.

ARDCLI26
EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchanJe such infonnation as is necessary for QlT)'in& out the provisions of this Asrccment or of the domestic laws of the Contracting States concerning taxes covered by the Aarcement insofar as the tuation thereunder is not contrary to this Agreement

2. Any infonnation received under paragraph 1 by a Contractins State shall be treated as socret in the same manner as information obtained under the domestic law of that State. However. if the information is oriainally resarded u secret in the tranamittins State it shall be disclosed only to persons or authorities (includina courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect·of, or the determination of appeals in relation to, the taxes covered by the Aarecmcnt. Such penona or authorities shall use the infonnation. only for such purpoaes. They may disclote the information in public court proceedinp or in judicial decisions.

3.. In no case shall the provisiona of parqraphs 1 and 2 be coDStrued so as to impose on a Contractins State the obliption:

(a) to CIUI')' out administrative measures at vlriance with the laws or the administrative practice of that or of the other Contractins State;

(b) to supply information which is not obtainable under the laws or in the nonnal course of the administration of that or of the other Contracting Sta ;

{c) to supply infonnation which would disclose ·any trade, business. ir.dwstrial, cornmen;ial or professionai secret or trade process, or infonnation. th0 disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contractina State shill usc its infonnation gatJ:teriq measures to obtain ih:requested infvaumtiun, evon thOugh tbat other State may oot need such. information for its own tax purpo es. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply infonnation solely because it his no domestic interest in such information.

S. In no case shall the provisions of paragraph 3 be construed to 'permit a Contracting State to decline to supply infonnation solely because the information is held by a bank. other financial institution, nominee or person actina in an agency or a fiduciary capacity or because its relates to ownership interests in a person.

ARTICLE27
MEMBERS Of DIPLOMATIC MISSIONS AND CONSULAR POSTS

Nothing in this Apeement shall affect the fiscal privilegoa of members of diplomatic missions or consular posts under the pneral rules of intematiollll law or under the provisions of special agreements.

AR.TICLEZI
ENTRY INTO FORCE

1. The Contraetina States shall notify each other in writms, through diplomatic channels, of the completion of the procedures required by their laws for the brinaing into force of this Agreement The Agiiement shall enter into force on the thirtieth day from thedate of the latter of these notifications.

2. The provisions of this Agreement shall have effect:

   (a) with reprd to taxes withheld at source, in reipect of amoUnts paid or credited on or after the firSt day of January of the calendar. year foUowing the year in which the Agreeinent enters into force; and

   (b) with regard to other taxes, in respect of taxable years beginnina on or after the first day of January of the calendar year following the year in which the Aareement enters into fon=e.

ARTICLE 12
TERMINATION

1. This Agreement shall remain in foe until terminated by a Contracting State. Either Contractina State may terminate tbc Agreement, through diplomatic channelst by giving written notice of termination at least six months before the end of any calendar year foUowing the expiration of a period of five years fiom the date of its entry into fon:e.

2. This Agreement shall cease to have effect:

   (a) with regard to taxes withheld at so, in respect of amounts paid or credited on or after the fmt day of January of the calendar year following the year in which the notice is aiven; and

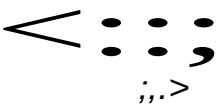
   (b) with regard to other taxes, in respect of taxable years beginnins on or after first day of January of the calendar year followinc the year in which the notice is aiven.

IN WITNESS WHEREOF the undersiped, being duly authorized thereto, have signed this Apement.

Done in duplicate at Doha this 26th day of 2008, in Oreek, Arabic, and English lanpages, all texts being equally authentic. In case of any divergence, the EncJ.ish text shall prevail.

FOR THE GOVERNMENT OF
THE HELLENIC REPUBLIC·

. FOR.THE GOVERNMENT OF
THB STATE OF QATAR



DRAFT

PROTOCOL

At the moment of aipina the Apemcmt between the Hellenic Republic and the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, the undeniped have aareec:l upon the followina provisiona which shall fonn an intearal part of the Agreement.

1. Ad Article 18

It is understood that the term "annuitY' shall mean a stated JWD payable periodically at stated times during life or during a specified or ascertainable period. of time under an obliption to make the payments in return for adequate and t\all consideration in money or money's worth.

%. Ad Article %4

It has been agreed tbathe non taxation of nationals of Qatar and other Oulf Cooperation Council (G.C.C.) member States under Qatari tax law· shall not be considered as a discrimination under Article 24 of the Apeement.

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

Done in duplicate at Doha, this 26* day of October 2008, in the Greek, Arabic, and Enalish l[illegible] prevail.

For the Government of the Hellenic Republic

For the Government of the State of Qatar

Άρθρο δεύτερο

Η ισχύς του νόμου αυτού αρχίζει από τη δημοσίευσή του στην Εφημερίδα της Κυβερνήσεως και της Συμφωνίας που κυρώνεται από την πλήρωση των προϋποθέσεων του άρθρου 28 παρ. 1 αυτής.

Παραγγέλλομε τη δημοσίευση του παρόντος στην Εφημερίδα της Κυβερνήσεως και την εκτέλεσή του ως νόμου του Κράτους.

Αθήνα, 16 Φεβρουαρίου 2010

Ο ΠΡΟΕΔΡΟΣ ΤΗΣ ΔΗΜΟΚΡΑΤΙΑΣ

ΚΑΡΟΛΟΣ ΓΡ. ΠΑΠΟΥΛΙΑΣ

ΟΙ ΥΠΟΥΡΓΟΙ

ΟΙΚΟΝΟΜΙΚΩΝ

ΓΕΩΡΓΙΟΣ ΠΑΠΑΚΩΝΣΤΑΝΤΙΝΟΥ

ΕΞΩΤΕΡΙΚΩΝ

ΓΕΩΡΓΙΟΣ Α. ΠΑΠΑΝΔΡΕΟΥ

ΟΙΚΟΝΟΜΙΑΣ, ΑΝΤΑΓΩΝΙΣΤΙΚΟΤΗΤΑΣ ΚΑΙ ΝΑΥΤΙΛΙΑΣ

ΛΟΥΚΙΑ-ΤΑΡΣΙΤΣΑ ΚΑΤΣΕΛΗ

Θεωρήθηκε και τέθηκε η Μεγάλη Σφραγίδα του Κράτους

Αθήνα, 16 Φεβρουαρίου 2010

Ο ΕΠΙ ΤΗΣ ΔΙΚΑΙΟΣΥΝΗΣ ΥΠΟΥΡΓΟΣ

ΧΑΡΑΛΑΜΠΟΣ ΚΑΣΤΑΝΙΔΗΣ

ΕΘΝΙΚΟ ΤΥΠΟΓΡΑΦΕΙΟ

ΕΦΗΜΕΡΙΣ ΤΗΣ ΚΥΒΕΡΝΗΣΕΩΣ

ΠΕΡΙΦΕΡΕΙΑΚΑ ΓΡΑΦΕΙΑ ΠΩΛΗΣΗΣ Φ.Ε.Κ.

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Δ΄	110 €	30 €	-

Τεύχος	Ετήσια έκδοση	Τριμηνιαία έκδοση	Μηνιαία έκδοση
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* Η καταβολή γίνεται σε όλες τις Δημόσιες Οικονομικές Υπηρεσίες (Δ.Ο.Υ.). Το πρωτότυπο διπλότυπο (έγγραφο αριθμ. πρωτ. 9067/28.2.2005 2η Υπηρεσία Επιτρόπου Ελεγκτικού Συνεδρίου) με φροντίδα των ενδιαφερομένων, πρέπει να αποστέλλεται ή να κατατίθεται στο Εθνικό Τυπογραφείο (Καποδιστρίου 34, Τ.Κ. 104 32 Αθήνα).

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* Οι οργανισμοί τοπικής αυτοδιοίκησης, τα νομικά πρόσωπα δημοσίου δικαίου, τα μέλη της Ένωσης Ιδιοκτητών Ημερησίου Τύπου Αθηνών και Επαρχίας, οι τηλεοπτικοί και ραδιοφωνικοί σταθμοί, η Ε.Σ.Η.Ε.Α., τα τριτοβάθμια συνδικαλιστικά Όργανα και οι τριτοβάθμιες επαγγελματικές ενώσεις δικαιούνται έκπτωσης πενήντα τοις εκατό (50%) επί της ετήσιας συνδρομής (τρέχον έτος + παλαιότητα).

* Το ποσό υπέρ Τ.Α.Π.Ε.Τ. [5% επί του ποσού συνδρομής (τρέχον έτος + παλαιότητα)], καταβάλλεται ολόκληρο (Κ.Α.Ε. 3512) και υπολογίζεται πριν την έκπτωση.

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