

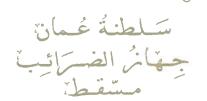
Sultanate Of Oman Tax Authority

TEMPLATE RESERVATIONS AND NOTIFICATIONS UNDER THE MULTILATERAL CONVENTION
TO IMPLEMENT TAX TREATY RELATED MEASURES TO PREVENT BASE EROSION AND PROFIT
SHIFTING

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Article 26 – CompatibilityE	rror! Bookmark not defined.
Article 28 – Reservations	
Article 35 – Entry into EffectEl	rror! Bookmark not defined.
Article 36 - Entry into Effect of Part VIE	rror! Bookmark not defined.





Sultanate of Oman

Status of List of Reservations and Notifications at the Time of Signature

For jurisdictions providing a provisional list:

This document contains a provisional list of expected reservations and notifications to be made by the Sultanate of Oman pursuant to Articles 28(7) and 29(4) of the Convention.



سَلطنة عُمانَ جِهَائُ الضرَائِبِ مسقط:

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

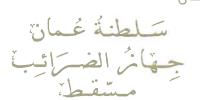
Pursuant to Article 2(1)(a)(ii) of the Convention, the Sultanate of Oman wishes the following agreements to be covered by the Convention:





No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1.	اتفاقية بين حكومة سلطنة عمان وحكومة الجمهورية الجزائرية الديمقراطية الشعبية لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل	Algeria	Original	09-04-2000	08-02-2003
2.	AGREEMENT BETWEEN THE GOVERNMENT OF THE SULTANATE OF OMAN AND THE GOVERNMENT OF THE REPUBLIC OF BELARUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Belarus	Original	15-04-2007	05-02-2008
3.	AGREEMENT BETWEEN THE GOVERNMENT OF HIS MAJESTY THE SULTAN AND YANG DI-PERTUAN OF BRUNEI DARUSSALAM AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Brunei	Original	25-02-2008	28-06-2009
4.	AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Canada	Original	30-06-2004	27-04-2005





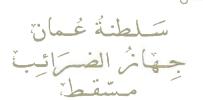
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5.	AGREEMENT BETWEEN	People's	Original	25-03-2002	20-07-2002
	THE GOVERNMENT OF THE	Republic of			
	PEOPLE'S REPUBLIC OF CHINA	China			
	AND THE GOVERNMENT OF THE				
	SULTANATE OF OMAN FOR THE				
	AVOIDANCE OF DOUBLE				
	TAXATION AND THE PREVENTION				1
	OF FISCAL EVASION WITH				
	RESPECT TO TAXES ON INCOME				
6.	AGREEMENT BETWEEN	Croatia	Original	21-12-2009	16-02-2011
	THE REPUBLIC OF CROATIA AND				
	THE SULTANATE OF OMAN				
	FOR THE AVOIDANCE OF DOUBLE				
	TAXATION AND THE PREVENTION				
	OF FISCAL EVASION WITH				
	RESPECT TO TAXES ON INCOME				
7.	Convention entre le	France	Original	01-06-1989	01-08-1990
	Gouvernement de la République		Protocol	22-10-1996	01-02-2004
	française et le Gouvernement du		Protocol	08-04-2012	01-03-2013
	Sultanat d'Oman en vue d'éviter				
	les doubles impositions				ļ
8.	AGREEMENT BETWEEN	Hungary	Original	02-11-2016	18-03-2017
	THE GOVERNMENT OF HUNGARY				
	AND THE GOVERNMENT OF THE				
	SULTANATE OF OMAN FOR THE				
	AVOIDANCE OF DOUBLE				
	TAXATION AND THE PREVENTION				
	OF FISCAL EVASION WITH				
	RESPECT TO TAXES ON INCOME				
9.	AGREEMENT BETWEEN	Iran	Original	06-10-2004	05-08-2009
	THE GOVERNMENT OF THE				
	SULTANATE OF OMAN AND				
	THE GOVERNMENT OF THE				
	ISLAMIC REPUBLIC OF IRAN				
	FOR THE AVOIDANCE OF DOUBLE				
	TAXATION WITH RESPECT TO				f
	TAXES ON INCOME AND ON				
	CAPITAL				
	CAPITAL				





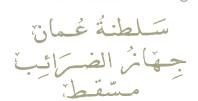
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10.	CONVENTION BETWEEN	Italy	Original	06-05-1998	22-10-2002
	THE GOVERNMENT OF THE				
	ITALIAN REPUBLIC AND THE				
	GOVERNMENT OF THE				
	SULTANATE OF OMAN FOR THE				
	AVOIDANCE OF DOUBLE				
	TAXATION WITH RESPECT TO				
	TAXES ON INCOME AND				
	THE PREVENTION OF FISCAL				
	EVASION				
11.	AGREEMENT BETWEEN	Japan	Original	09-01-2014	01-09-2014
	THE GOVERNMENT OF JAPAN				
	AND THE GOVERNMENT OF THE				
	SULTANATE OF OMAN				
	FOR THE AVOIDANCE OF DOUBLE				
	TAXATION AND THE PREVENTION				
	OF FISCAL EVASION WITH				
	RESPECT TO TAXES ON INCOME				
12.	AGREEMENT BETWEEN	Republic of	Original	23-09-2005	13-02-2006
	THE REPUBLIC OF KOREA AND	Korea			
	THE SULTANATE OF OMAN				
	FOR THE AVOIDANCE OF DOUBLE				
	TAXATION AND THE PREVENTION				
	OF FISCAL EVASION WITH				;
	RESPECT TO TAXES ON INCOME				
13.	CONVENTION BETWEEN	Lebanon	Original	12-04-2001	16-08-2001
	LEBANON AND OMAN FOR THE				
	AVOIDANCE OF DOUBLE				
	TAXATION				
14.	AGREEMENT BETWEEN THE	Mauritius	Original	30-03-1998	20-07-1998
	GOVERNMENT OF THE REPUBLIC				
	OF MAURITIUS AND				
	THE GOVERNMENT OF THE				
	SULTANATE OF OMAN FOR THE				
	AVOIDANCE OF DOUBLE				
	TAXATION AND THE PREVENTION				
	OF FISCAL EVASION WITH				
	RESPECT TO TAXES ON INCOME				
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AGREEMENT BETWEEN	Moldova	Original	03-04-2007	13-08-2007
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	Morocco	Original	15-12-2006	22-04-2009
		0	05.40.0000	20.40.0044
	Netherlands	Original	05-10-2009	28-12-2011
	Dakiston	Original	12.00.1000	20.00.2002
	Pakistan	Original	12-06-1999	28-09-2002
	Portugal	Original	28-04-2015	26-07-2016
	i oi tugai	Cuginal	20-04-2013	20-07-2010
1				
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21.	AGREEMENT BETWEEN THE GOVERNMENT OF THE SULTANATE OF OMAN AND THE GOVERNMENT OF THE REPUBLIC OF SEYCHELLES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Seychelles	Original	13-09-2003 06-10-2003	20/01/2004
22.	AGREEMENT BETWEEN THE GOVERNMENT OF THE SULTANATE OF OMAN AND THE GOVERNMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH	Sri Lanka	Original	15-08-2018	N/A
23.	RESPECT TO TAXES ON INCOME AGREEMENT BETWEEN	South Africa	Original	09-10-2002	29-12-2003



سَلطنة عُمان جِهَائر الضرائيب مستقط

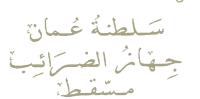
	THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME		Protocol	15-11-2011	05-11-2013
24.	AGREEMENT BETWEEN THE SULTANATE OF OMAN AND THE KINGDOM OF SPAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Spain	Original	30-04-2014	19-09-2015
25.	CONVENTION BETWEEN OMAN AND SUDAN FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Sudan	Original	07-06-2003	05-11-2003
26.	AGREEMENT BETWEEN THE SWISS CONFEDERATION AND THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME	Switzerland	Original	22-05-2015	13-10-2016
27.	AGREEMENT BETWEEN THE GOVERNMENT OF THE SULTANATE OF OMAN AND THE GOVERNMENT OF THE SYRIAN ARAB REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Syria	Original	14-09-2005	17-01-2006





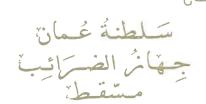
29.	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THAILAND AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF TUNISIA AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF TURKEY AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Tunisia	Original Original	13-10-2003 16-11-1997	27-02-2004
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THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS 32. AGREEMENT BETWEEN THE GOVERNMENT OF THE SULTANATE OF OMAN AND THE GOVERNMENT OF THE REPUBLIC OF UZBEKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL 33. AGREEMENT BETWEEN THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME 34. CONVENTION BETWEEN OMAN AND YEMEN FOR THE AVOIDANCE OF DOUBLE TAXATION NETWEEN TO TAXES ON INCOME 34. CONVENTION BETWEEN OMAN AND YEMEN FOR THE AVOIDANCE OF DOUBLE TAXATION		,	,	,		r
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OMAN AND YEMEN FOR THE AVOIDANCE OF DOUBLE		RESPECT TO TAXES ON INCOME				
AVOIDANCE OF DOUBLE	34.	CONVENTION BETWEEN	Yemen	Original	08-05-2002	06-03-2003
		OMAN AND YEMEN FOR THE				
TAXATION		AVOIDANCE OF DOUBLE				
		TAXATION				





Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 - Dual Resident Entities

Reservation

Pursuant to Article 4(3)(b) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	People's Republic of China	Article 4(3)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, the Sultanate of Oman considers that the following agreement(s) contain(s) a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.





Listed Agreement Number	Other	Provision
Listed Agreement Number	Contracting Jurisdiction	
1	Algeria	Article 4(3)
2	Belarus	Article 4(3)
3	Brunei	Article 4(3)
4	Canada	Article 4(5,6)
6	Croatia	Article 4(3)
7	France	Article 4(3)
8	Hungary	Article 4(3)
9	Iran	Article 4(3)
10	Italy	Article 4(3)
11	Japan	Article 4(3)
12	Republic of Korea	Article 4(3)
13	Lebanon	Article 4(3)
14	Mauritius	Article 4(3)
15	Moldova	Article 4(3)
16	Morocco	Article 4(3)
17	Netherlands	Article 4(3)
18	Pakistan	Article 4(3)
19	Portugal	Article 4(3)
20	Seychelles	Article 4(3)
21	Singapore	Article 4(3)
22	Sri Lanka	Article 4(3)
23	South Africa	Article 4(3)
24	Spain	Article 4(3)
25	Sudan	Article 4(3)
26	Switzerland	Article 4(3)
27	Syria	Article 4(3)
28	Thailand	Article 4(3)
29	Tunisia	Article 4(3)
30	Turkey	Article 4(3)
31	United Kingdom	Article 4(3)
32	Uzbekistan	Article 4(3)
33	Vietnam	Article 4(3)
34	Yemen	Article 4(3)



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Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

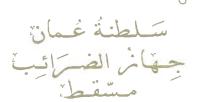
Pursuant to Article 5(8) of the Convention, the Sultante of Oman reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Sultante of Oman considers that the following agreement(s) is(are) not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.





Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1.	Algeria	رغبة منهما في ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل
2.	Belarus	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
3.	Brunei	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
4.	Canada	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
5.	People's Republic of China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6.	Croatia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7.	France	رغبة منهما في إبرام اتفاقية لتجنب الازدواج الضريبي قد اتفقتا على ما يأتي
8.	Hungary	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and to further develop and facilitate their relationship,





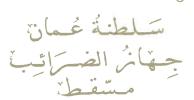
9.	Iran	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
10.	Italy	Desiring to conclude a Convention to avoid double taxation with respect to taxes on income and to prevent fiscal evasion,
11.	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12.	Republic of Korea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13.	Labanon	رغبة منهما في إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل
14.	Mauritius	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
15.	Moldova	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,



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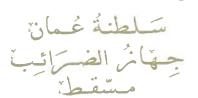
16.	Morocco	رغبة منهما في تنمية و تعزيز علاقاتهما الاقتصادية من خلال إبرام اتفاقية لتجنب الازدواج الضريبي و منع التهرب الضريبي فيما يتعلق بالضرانب على الدخل
17.	Netherlands	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18.	Pakistan	Desiring to conclude a Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19.	Portugal	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, in order to promote and strengthen the economic relations between the two States,
20.	Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21.	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,





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22.	Sri Lanka	DESIRING TO CONCLUDE AN AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME,
23.	South Africa	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and to promote and strengthen the economic relations between the two countries,
24.	Spain	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
25.	Sudan	رغبة منهما في إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل
26.	Switzerland	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
27.	Syria	رغبة منهما في إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل
28.	Thailand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,





29.	Tunisia	رغبة منهما في ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل
30.	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31.	United Kingdom	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
32.	Uzbekistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
33.	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,



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34. Yemen	غبة منهما في ابرام اتفاقية لتجنب الازدواج ضريبي ومنع التهرب الضريبي بالنسبة للضرائب
	على الدخل

Article 7 - Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Sultante of Oman considers that the following agreement(s) is(are) not subject to a reservation described in Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.



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34.	Yemen	رغبة منهما في ابرام اتفاقية لتجنب الازدواج
		الضريبي ومنع ألتهرب الضريبي بالنسبة للضرائب
		على الدخل

Article 7 - Prevention of Treaty Abuse

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Sultante of Oman considers that the following agreement(s) is(are) not subject to a reservation described in Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.





Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 10(6), Article 11(8), Article 12(7)
2	Belarus	Article 11(8), Article 12(8)
3	Brunei	Article 10(7), Article 11(9), Article 12(7), Article 13(7)
4	Canada	Article 10(6), Article 11(8), Article 12(8)
6	Croatia	Article 11(9), Article 12(7)
12	Republic of Korea	Article 10(6), Article 11(9), Article 12(7)
13	Lebanon	Article 11(8), Article 12(7)
15	Moldova	Article 10(6), Article 11(9), Article 12(7), Article 13(7)
19	Portugal	Paragraph 1(c) of the Protocol
20	Seychelles	Article 10(8), Article 11(9), Article 12(7), Article 13(7)
21	Singapore	Article 10(8), Article 11(9), Article 12(7)
22	Sri Lanka	Article 10(6), Article 11(9), Article 12(7)
23	South Africa	Article 10(5), Article 11(6), Article 12(7)
25	Sudan	Article 10(6), Article 11(8), Article 12(7)
28	Thailand	Article 10(6), Article 11(8), Article 12(7)
31	United Kingdom	Article 10(6), Article 11(5), Article 12(5)
32	Uzbekistan	Article 10(8), Article 11(9), Article 12(7)
33	Vietnam	Article 10(6), Article 11(9), Article 12(7), Article 13(7)
34	Yemen	Article 10(6), Article 11(8), Article 12(7),

Article 8 - Dividend Transfer Transactions

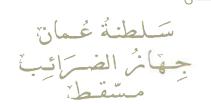
Reservation

Pursuant to Article 8(3)(a) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation





Pursuant to Article 9(6)(a) of the Convention, the Sultanate of Oman reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 - Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

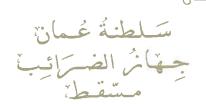
Reservation

Pursuant to Article 13(6)(a) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 - Splitting-up of Contracts

Reservation





Pursuant to Article 14(3)(a) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.



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Article 16 - Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

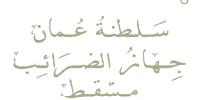
Pursuant to Article 16(6)(a) of the Convention, the Sultanate of Oman considers that the following agreement(s) contain(s) a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.





Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 25(1), first sentence
2	Belarus	Article 25(1), first sentence
3	Brunei	Article 26(1), first sentence
4	Canada	Article 25(1), first sentence
5	People's Republic of China	Article 25(1), first sentence
6	Croatia	Article 25(1), first sentence
7	France	Article 20(1), first sentence
8	Hungary	Article 25(1), first sentence
9	Iran	Article 25(1), first sentence
10	Italy	Article 25(1), first sentence
11	Japan	Article 24(1), first sentence
12	Republic of Korea	Article 25(1), first sentence
13	Lebanon	Article 25(1), first sentence
14	Mauritius	Article 24(1), first sentence
15	Moldova	Article 27(1), first sentence
16	Morocco	Article 24(1), first sentence
17	Netherlands	Article 25(1), first sentence
18	Pakistan	Article 26(1), first sentence
19	Portugal	Article 25(1), first sentence
20	Seychelles	Article 26(1), first sentence
21	Singapore	Article 25(1), first sentence
22	Sri Lanka	Article 25(1), first sentence
23	South Africa	Article 23(1), first sentence
24	Spain	Article 25(1), first sentence
25	Sudan	Article 24(1), first sentence
26	Switzerland	Article 24(1), first sentence
27	Syria	Article 25(1), first sentence
28	Thailand	Article 25(1), first sentence
29	Tunisia	Article 25(1), first sentence
30	Turkey	Article 25(1), first sentence
31	United Kingdom	Article 26(1), first sentence
32	Uzbekistan	Article 26(1), first sentence
33	Vietnam	Article 25(1), first sentence
34	Yemen	Article 24(1), first sentence





Pursuant to Article 16(6)(b)(i) of the Convention, the Sultanate of Oman considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Belarus	Article 25(1), second sentence
3	Brunei	Article 26(1), second sentence
4	Canada	Article 25(1), second sentence
6	Croatia	Article 25(1), second sentence
7	France	Article 20(1), second sentence
9	Iran	Article 25(1), second sentence
10	Italy	Article 25(1), second sentence
13	Lebanon	Article 25(1), second sentence
18	Pakistan	Article 26(1), second sentence
20	Seychelles	Article 26(1), second sentence
21	Singapore	Article 25(1), second sentence
27	Syria	Article 25(1), second sentence
32	Uzbekistan	Article 26(1), second sentence
33	Vietnam	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Sultante of Oman considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.





Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 25(1), second sentence
5	People's Republic of China	Article 25(1), second sentence
8	Hungary	Article 25(1), second sentence
11	Japan	Article 24(1), second sentence
12	Republic of Korea	Article 25(1), second sentence
14	Mauritius	Article 24(1), second sentence
15	Moldova	Article 27(1), second sentence
16	Morocco	Article 24(1), second sentence
17	Netherlands	Article 25(1), second sentence
19	Portugal	Article 25(1), second sentence
22	Sri Lanka	Article 25(1), second sentence
23	South Africa	Article 23(1), second sentence
24	Spain	Article 25(1), second sentence
25	Sudan	Article 24(1), second sentence
26	Switzerland	Article 24(1), second sentence
28	Thailand	Article 25(1), second sentence
29	Tunisia	Article 25(1), second sentence
30	Turkey	Article 25(1), second sentence
34	Yemen	Article 24(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, the Sultanate of Oman considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
4	Canada
10	Italy
26	Switzerland
30	Turkey
31	United Kingdom





Pursuant to Article 16(6)(d)(i) of the Convention, the Sultanate of Oman considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
16	Morocco
19	Portugal

Pursuant to Article 16(6)(d)(ii) of the Convention, the Sultanate of Oman considers that the following

agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction	
2	Belarus	
3	Brunei	
6	Croatia	
10	Italy	
15	Moldova	
18	Pakistan	
20	Seychelles	
21	Singapore	
23	South Africa	
28	Thailand	
31	United Kingdom	
32	Uzbekistan	
33	Vietnam	

Article 17 - Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, the Sultanate of Oman reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 9(2)
2	Belarus	Article 9(2)





3	Brunei	Article 9(2)
4	Canada	Article 9(2)
5	People's Republic of China	Article 9(2)
6	Croatia	Article 9(2)
8	Hungary	Article 9(2)
9	Iran	Article 9(2)
10	Italy	Article 9(2)
11	Japan	Article 9(2)
12	Republic of Korea	Article 9(2)
13	Lebanon	Article 9(2)
15	Moldova	Article 9(2)
16	Morocco	Article 9(2)
17	Netherlands	Article 9(2)
18	Pakistan	Article 9(2)
19	Portugal	Article 9(2)
20	Seychelles	Article 9(2)
21	Singapore	Article 9(2)
22	Sri Lanka	Article 9(2)
23	South Africa	Article 9(2)
24	Spain	Article 9(2)
25	Sudan	Article 9(2)
26	Switzerland	Article 9(2)
27	Syria	Article 9(2)
28	Thailand	Article 9(2)
30	Turkey	Article 9(2)
31	United Kingdom	Article 9(2)
32	Uzbekistan	Article 9(2)
33	Vietnam	Article 9(2)
34	Yemen	Article 9(2)