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## 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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### 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.

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**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:

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No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1.	إتفاقية 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 THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA 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	People's Republic of China	Original	25-03-2002	20-07-2002
6.	AGREEMENT BETWEEN 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	Croatia	Original	21-12-2009	16-02-2011
7.	Convention entre le Gouvernement de la République française et le Gouvernement du Sultanat d'Oman en vue d'éviter les doubles impositions	France	Original	01-06-1989	01-08-1990
			Protocol	22-10-1996	01-02-2004
			Protocol	08-04-2012	01-03-2013
8.	AGREEMENT BETWEEN 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	Hungary	Original	02-11-2016	18-03-2017
9.	AGREEMENT BETWEEN 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 TAXES ON INCOME AND ON CAPITAL	Iran	Original	06-10-2004	05-08-2009

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10.	CONVENTION BETWEEN 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	Italy	Original	06-05-1998	22-10-2002
11.	AGREEMENT BETWEEN 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	Japan	Original	09-01-2014	01-09-2014
12.	AGREEMENT BETWEEN THE REPUBLIC OF KOREA AND THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Republic of Korea	Original	23-09-2005	13-02-2006
13.	CONVENTION BETWEEN LEBANON AND OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION	Lebanon	Original	12-04-2001	16-08-2001
14.	AGREEMENT BETWEEN THE 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	Mauritius	Original	30-03-1998	20-07-1998



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15.	AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA 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	Moldova	Original	03-04-2007	13-08-2007
16.	CONVENTION BETWEEN THE SULTANATE OF OMAN AND THE KINGDOM OF MOROCCO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Morocco	Original	15-12-2006	22-04-2009
17.	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Netherlands	Original	05-10-2009	28-12-2011
18.	AGREEMENT BETWEEN THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF PAKISTAN 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	Pakistan	Original	12-06-1999	28-09-2002
19.	AGREEMENT BETWEEN THE SULTANATE OF OMAN AND THE PORTUGUESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Portugal	Original	28-04-2015	26-07-2016

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20.	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	Seychelles	Original	13-09-2003	20/01/2004
21.	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	Singapore	Original	06-10-2003	07-04-2006
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 RESPECT TO TAXES ON INCOME	Sri Lanka	Original	15-08-2018	N/A
23.	AGREEMENT BETWEEN	South Africa	Original	09-10-2002	29-12-2003



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	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

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28.	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	Thailand	Original	13-10-2003	27-02-2004
29.	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	Tunisia	Original	16-11-1997	22-04-1998
30.	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	Turkey	Original	31-05-2006	15-03-2010
31.	AGREEMENT BETWEEN		Original	23-02-1998	09-11-1998

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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	United Kingdom	Protocol	26-11-2009	09-01-2011
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	Uzbekistan	Original	30-03-2009	20-06-2009
			Protocol	05-10-2009	03-02-2010
33.	AGREEMENT BETWEEN 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	Vietnam	Original	18-04-2008	01-01-2009
34.	CONVENTION BETWEEN OMAN AND YEMEN FOR THE AVOIDANCE OF DOUBLE TAXATION	Yemen	Original	08-05-2002	06-03-2003



### 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.

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Listed Agreement Number	Other Contracting Jurisdiction	Provision
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.



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Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1.	Algeria	رغبة منهما في إبرام 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,

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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 بالضرائب 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,

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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	رغبة منهما في ابرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب الضريبي بالنسبة للضرائب على الدخل
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#### 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 التهرب الضريبي بالنسبة للضرائب على الدخل
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#### Article 7 – Prevention of Treaty Abuse

##### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, the Sultanate 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**

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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.

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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



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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 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 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

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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)

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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)