

Oman

A. Progress in the implementation of the minimum standard

Oman has 35 tax agreements in force, as reported in its response to the Peer Review questionnaire. Nine of those agreements comply with the minimum standard.

Oman signed the MLI in 2019 and deposited its instrument of ratification on the 7 July 2020. The MLI entered into force for Oman on 1 November 2020. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Oman has not listed its agreement with India under the MLI but indicated that steps have been taken (other than under the MLI) to implement the minimum standard in that agreement. India has listed its agreement with Oman under the MLI.

Oman is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³²

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Oman.

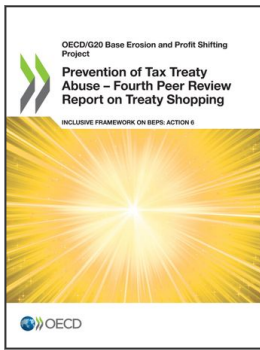
India has listed its agreement with Oman under the MLI, which amounts to a request to implement the minimum standard.

Summary of the jurisdiction response - Oman

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria*	No	No	PPT
2	Belarus	No	No	PPT
3	Brunei Darussalam	No	No	PPT
4	Canada	Yes MLI		PPT
5	China (People's Republic of)	No	Yes MLI	
6	Croatia	No	Yes MLI	PPT
7	France	Yes MLI		
8	Hungary	No	Yes MLI	
9	India	No	No	
10	Iran*	No	No	
11	Italy	No	No	
12	Japan	Yes MLI		PPT
13	Korea	Yes MLI		PPT
14	Lebanon*	No	No	PPT
15	Mauritius	Yes MLI		
16	Moldova*	No	No	PPT
17	Morocco	No	Yes MLI	

¹³² For its agreements listed under the MLI, Oman is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

18	Netherlands	Yes MLI		
19	Pakistan	No	Yes MLI	
20	Portugal	Yes MLI		PPT
21	Seychelles	No	Yes MLI	PPT
22	Singapore	Yes MLI		PPT
23	Sri Lanka	No	No	PPT
24	South Africa	No	Yes MLI	PPT
25	Spain	No	Yes MLI	PPT
26	Sudan*	No	No	
27	Switzerland	No	No	
28	Syrian Arab Republic*	No	No	
29	Thailand	No	No	PPT
30	Tunisia	No	Yes MLI	
31	Turkey	No	Yes MLI	
32	United Kingdom	Yes MLI		PPT
33	Uzbekistan*	No	No	PPT
34	Viet Nam	No	No	PPT
35	Yemen*	No	No	PPT



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