

# 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.

None of Oman's agreements comply with the minimum standard or are subject to a complying instrument.

Oman indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with India.

## B. Implementation issues

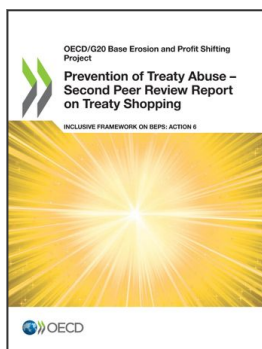
No jurisdiction has raised any concerns about their agreements with Oman.

Oman is encouraged to implement the minimum standard in its agreements.

## Summary of the jurisdiction response – Oman

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Algeria*	No	N/A	No	N/A	
2	Belarus*	No	N/A	No	N/A	
3	Brunei Darussalam	No	N/A	No	N/A	
4	Canada	No	N/A	No	N/A	
5	China (People's Republic of)	No	N/A	No	N/A	
6	Croatia	No	N/A	No	N/A	
7	France	No	N/A	No	N/A	
8	Hungary	No	N/A	No	N/A	
9	India	No	N/A	No	N/A	
10	Iran*	No	N/A	No	N/A	
11	Italy	No	N/A	No	N/A	
12	Japan	No	N/A	No	N/A	
13	Korea	No	N/A	No	N/A	
14	Lebanon*	No	N/A	No	N/A	
15	Mauritius	No	N/A	No	N/A	
16	Moldova*	No	N/A	No	N/A	
17	Morocco	No	N/A	No	N/A	
18	Netherlands	No	N/A	No	N/A	
19	Pakistan	No	N/A	No	N/A	
20	Portugal	No	N/A	No	N/A	
21	Seychelles	No	N/A	No	N/A	
22	Singapore	No	N/A	No	N/A	
23	Sri Lanka	No	N/A	No	N/A	

24	South Africa	No	N/A	No	N/A
25	Spain	No	N/A	No	N/A
26	Sudan*	No	N/A	No	N/A
27	Switzerland	No	N/A	No	N/A
28	Syrian Arab Republic*	No	N/A	No	N/A
29	Thailand	No	N/A	No	N/A
30	Tunisia	No	N/A	No	N/A
31	Turkey	No	N/A	No	N/A
32	United Kingdom	No	N/A	No	N/A
33	Uzbekistan*	No	N/A	No	N/A
34	Viet Nam	No	N/A	No	N/A
35	Yemen*	No	N/A	No	N/A



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