

# Oman

## A. Progress in the implementation of the minimum standard

Oman has 34 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Oman signed the MLI in 2019 and deposited its instrument of ratification on the 7 July 2020. The MLI will enter into force for Oman on 1 November 2020. Oman has not listed its agreement with India but indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to the agreement.

Oman is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>104</sup>

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.

## B. Implementation issues

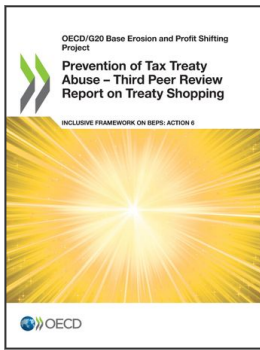
No jurisdiction has raised any concerns about their agreements with Oman.

## 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	Yes	N/A	
2	Belarus*	No	N/A	Yes	N/A	
3	Brunei Darussalam	No	N/A	Yes	N/A	
4	Canada	No	N/A	Yes	N/A	
5	China (People's Republic of)	No	N/A	Yes	N/A	
6	Croatia	No	N/A	Yes	N/A	
7	France	No	N/A	Yes	N/A	
8	Hungary	No	N/A	Yes	N/A	
9	India	No	N/A	No	N/A	
10	Iran*	No	N/A	Yes	N/A	
11	Italy	No	N/A	Yes	N/A	
12	Japan	No	N/A	Yes	N/A	
13	Korea	No	N/A	Yes	N/A	
14	Lebanon*	No	N/A	Yes	N/A	
15	Mauritius	No	N/A	Yes	N/A	
16	Moldova*	No	N/A	Yes	N/A	
17	Morocco	No	N/A	Yes	N/A	
18	Netherlands	No	N/A	Yes	N/A	
19	Pakistan	No	N/A	Yes	N/A	

<sup>104</sup> 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).

20	Portugal	No	N/A	Yes	N/A	
21	Seychelles	No	N/A	Yes	N/A	
22	Singapore	No	N/A	Yes	N/A	
23	South Africa	No	N/A	Yes	N/A	
24	Spain	No	N/A	Yes	N/A	
25	Sudan*	No	N/A	Yes	N/A	
26	Switzerland	No	N/A	Yes	N/A	
27	Syrian Arab Republic*	No	N/A	Yes	N/A	
28	Thailand	No	N/A	Yes	N/A	
29	Tunisia	No	N/A	Yes	N/A	
30	Turkey	No	N/A	Yes	N/A	
31	United Kingdom	No	N/A	Yes	N/A	
32	Uzbekistan*	No	N/A	Yes	N/A	
33	Viet Nam	No	N/A	Yes	N/A	
34	Yemen*	No	N/A	Yes	N/A	



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