
STATUTORY INSTRUMENTS

1998 No. 2568

INCOME TAX

**The Double Taxation Relief (Taxes
on Income) (Oman) Order 1998**

Made - - - - 21st October 1998

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (OMAN) ORDER 1998**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...
Signature

SCHEDULE —

**PART I — AGREEMENT BETWEEN 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**

The Government of the United Kingdom of Great Britain and...
Desiring to conclude an Agreement for the avoidance of double...
Have agreed as follows:

ARTICLE 1

Persons covered

This Agreement shall apply to persons who are residents of...

ARTICLE 2

Taxes covered

1. This Agreement shall apply to taxes on income and on...
2. There shall be regarded as taxes on income and on...
3. The existing taxes to which the Agreement shall apply are...

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4. This Agreement shall also apply to any identical or substantially...

ARTICLE 3

General definitions

1. For the purposes of this Agreement, unless the context otherwise...
2. A partnership which is treated as a taxable unit under...
3. As regards the application of the Agreement at any time...

ARTICLE 4

Residence

1. For the purpose of this Agreement, the term “resident of...”
2. Where by reason of the provisions of paragraph (1) of...
3. Where by reason of the provisions of paragraph (1) of...

ARTICLE 5

Permanent establishment

1. For the purposes of this Agreement, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. A building site or construction or installation project constitutes a...
4. Notwithstanding the preceding provisions of this Article, the term “permanent...”
5. Notwithstanding the provisions of paragraphs (1) and (2) of this...
6. An enterprise shall not be deemed to have a permanent...
7. The fact that a company which is a resident of...

ARTICLE 6

Income from immovable property

1. Income derived by a resident of a Contracting State from...
2. The term “immovable property” shall have the meaning which it...
3. The provisions of paragraph (1) of this Article shall apply...
4. The provisions of paragraphs (1) and (3) of this Article...

ARTICLE 7

Business profits

1. The profits of an enterprise of a Contracting State shall...
2. Subject to the provisions of paragraph (3) of this Article,...
3. In determining the profits of a permanent establishment, there shall...
4. No profits shall be attributed to a permanent establishment by...
5. Where profits include items of income or capital gains which...
6. Insofar as it has been customary in a Contracting State...
7. For the purposes of the preceding paragraphs, the profits to...

ARTICLE 8

Shipping and air transport

1. Profits derived by an enterprise of a Contracting State from...
2. For the purposes of this Article, profits from the operation...
3. For the purpose of this Article, interest on funds directly...
4. The provisions of paragraphs (1), (2) and (3) of this...
5. With respect to profits derived by Gulf Air, the provisions...

ARTICLE 9

Associated enterprises

1. Where: (a) an enterprise of a Contracting State participates directly...
2. Where a Contracting State includes in the profits of an...

ARTICLE 10

Dividends

1. Dividends paid by a company which is a resident of...
2. However, such dividends may also be taxed in the Contracting...
3. The term “dividends” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Where a company which is a resident of a Contracting...
6. The provisions of this Article shall not apply if it...

ARTICLE 11

Interest

1. Interest arising in a Contracting State and paid to a...
2. The term “interest” as used in this Article means income...
3. The provisions of paragraph (1) of this Article shall not...
4. Where, by reason of a special relationship between the payer...
5. The provisions of this Article shall not apply if it...

ARTICLE 12

Royalties

1. Royalties arising in a Contracting State and paid to a...
2. The term “royalties” as used in this Article means payments...
3. The provisions of paragraph (1) of this Article shall not...
4. Where, by reason of a special relationship between the payer...
5. The provisions of this Article shall not apply if it...

ARTICLE 13

Capital gains

1. Gains derived by a resident of a Contracting State from...
2. Gains derived by a resident of a Contracting State from...
3. Gains from the alienation of movable property forming part of...
4. Gains derived by a resident of a Contracting State from...

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5. With respect to gains derived by Gulf Air, the provisions...
6. Gains from the alienation of any property other than that...
7. The provisions of paragraph (6) of this Article shall not...

ARTICLE 14

Independent personal services

1. Income derived by a resident of a Contracting State in...
2. The term “professional services” includes especially independent scientific, literary, artistic,...

ARTICLE 15

Dependent personal services

1. Subject to the provisions of Articles 16, 18, 19 and...
2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration derived in...

ARTICLE 16

Directors' fees

Directors' fees and other similar payments derived by a resident...

ARTICLE 17

Artistes and sportsmen

1. Notwithstanding the provisions of Article 14 and Article 15 of...
2. Where income in respect of personal activities exercised by an...
3. The provisions of paragraphs (1) and (2) of this Article...

ARTICLE 18

Pensions

1. Subject to the provisions of paragraph (2) of Article 19...
2. The term “annuity” means a stated sum payable to an...

ARTICLE 19

Government service

1. (a) Salaries, wages and other similar remuneration, other than a...
2. (a) Any pension paid by, or out of funds created...
3. The provisions of Articles 15, 16, 17 and 18 of...

ARTICLE 20

Students

Payments which a student or business apprentice who is or...

ARTICLE 21

Other income

1. Items of income beneficially owned by a resident of a...
2. The provisions of paragraph (1) of this Article shall not...
3. Where, by reason of a special relationship between the person...
4. The provisions of this Article shall not apply if it...

ARTICLE 22

Elimination of double taxation

1. Where a resident of the Sultanate of Oman derives income,...
2. Subject to the provisions of the law of the United...
3. For the purposes of paragraphs (1) and (2) of this...

ARTICLE 23

Limitation of relief

Notwithstanding the provisions of any other Article of this Agreement,...

ARTICLE 24

Partnerships

Where, under any provision of this Agreement, a partnership is...

ARTICLE 25

Non-discrimination

1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment which an enterprise of...
3. Except where the provisions of paragraph (1) of Article 9,...
4. Enterprises of a Contracting State, the capital of which is...
5. Nothing contained in this Article shall be construed as obliging...
6. The provisions of this Article shall apply to the taxes...

ARTICLE 26

Mutual agreement procedure

1. Where a resident of a Contracting State considers that the...
2. The competent authority shall endeavour, if the objection appears to...
3. The competent authorities of the Contracting States shall endeavour to...
4. The competent authorities of the Contracting States may communicate with...

ARTICLE 27

Exchange of information

1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of paragraph (1) of...

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ARTICLE 28

Members of diplomatic or permanent missions and consular posts

1. Nothing in this Agreement shall affect the fiscal privileges of...
2. Notwithstanding the provisions of paragraph (1) of Article 4 of...

ARTICLE 29

Entry into force

1. Each of the Contracting States shall notify to the other...
2. In relation to the profits, income and gains referred to...

ARTICLE 30

Termination

This Agreement shall remain in force until terminated by one...
In witness whereof the undersigned, duly authorised thereto (by their...
Done in duplicate at London the 23rd day of February...
For the Government of the United Kingdom of Great Britain...
Clinton Davis
For the Government of the Sultanate of Oman:
Ahmed Macki
Ahmed Macki
Minister of Finance and National Economy Sultanate of Oman
Your Excellency
London 23rd February 1998
I have the honour to acknowledge receipt of Your Excellency's...
The foregoing proposals being acceptable to the Government of the...
I take this opportunity to renew to Your Excellency the...
Clinton Davis
Minister of State United Kingdom of Great Britain and Northern...

PART II — EXCHANGE OF NOTES

Your Excellency
London 23rd February 1998
I have the honour to refer to the Agreement between...
If the foregoing proposals are acceptable to the Government of...
I avail myself of this opportunity to extend to Your...

Explanatory Note