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DRAFT STATUTORY INSTRUMENTS

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**1998 No.**

**INCOME TAX**

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

*Made* - - - - - *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*

ARTICLE 3

***General definitions***

123

ARTICLE 4

***Residence***

123

ARTICLE 5

***Permanent establishment***

1234567

ARTICLE 6

***Income from immovable property***

1234

ARTICLE 7

***Business profits***

1234567

ARTICLE 8

***Shipping and air transport***

12345

ARTICLE 9

***Associated enterprises***

12

ARTICLE 10

***Dividends***

123456

ARTICLE 11

***Interest***

12345

ARTICLE 12

***Royalties***

12345

ARTICLE 13

***Capital gains***

1234567

ARTICLE 14

***Independent personal services***

12

ARTICLE 15

***Dependent personal services***

123

ARTICLE 16

***Directors' fees***

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

ARTICLE 17

***Artistes and sportsmen***

123

ARTICLE 18

***Pensions***

12

ARTICLE 19

***Government service***

123

ARTICLE 20

***Students***

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

ARTICLE 21

***Other income***

1234

ARTICLE 22

***Elimination of double taxation***

123

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***

123456

ARTICLE 26

***Mutual agreement procedure***

1234

ARTICLE 27

***Exchange of information***

12

ARTICLE 28

***Members of diplomatic or permanent missions and consular posts***

12

ARTICLE 29

***Entry into force***

12

## 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...

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### 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...

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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...

Explanatory Note