Royal Decree No. 4/2022

Ratifying the Agreement Between the Government of the Sultanate of Oman and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Tax Evasion with Respect to Taxes on Income and Capital

Unofficial English Translation

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Royal Decree

We, Haitham bin Tarik, Sultan of Oman,

Having reviewed the Basic Statute of the State;

And the Agreement between the Government of the Sultanate of Oman and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Tax Evasion with Respect to Taxes on Income and Capital, signed in the city of Doha on 22 November 2021;

And after presentation to the Shura Council;

And in pursuance of the public interest;

Have decreed as follows:

Article I

Ratification

The aforementioned Agreement is hereby ratified in the form attached to this Royal Decree.

Article II

Publication and Entry into Force

This Royal Decree shall be published in the Official Gazette and shall enter into force on the date of its issuance.

Issued on 16 Jumada Al-Akhirah 1443 AH, corresponding to 19 January 2022.

Haithan bin Tarik
Sultan of Oman

This Royal Decree was published in Official Gazette No. 1426, issued on 23 January 2022.

Agreement Between the Government of the Sultanate of Oman and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Tax Evasion with Respect to Taxes on Income and Capital

The Government of the Sultanate of Oman and the Government of the State of Qatar,

Desiring to further develop their economic relationship and enhance their cooperation in tax matters,

Intending to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third jurisdictions,

Have agreed as follows:

Chapter I — Scope of the Agreement

Article 1

Persons Covered

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes Covered

1. This Agreement shall apply to taxes on income and capital imposed on behalf of a Contracting State, its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and capital all taxes imposed on total income, total capital, or on elements of income or capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, and taxes on capital appreciation.
3. The existing taxes to which this Agreement shall apply are, in particular:

   (a) In the Sultanate of Oman:

   (i) Income tax;

   hereinafter referred to as "Omani tax".

   (b) In the State of Qatar:

   (i) Tax on income;

   (ii) Corporate tax;

   hereinafter referred to as "Qatari tax".
4. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authority of each Contracting State shall notify the competent authority of the other Contracting State of any significant changes made to its taxation laws.

Chapter II — Definitions

Article 3

General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:

(a) The term “Sultanate of Oman” means the territory of the Sultanate of Oman and the islands belonging to it. It includes the territorial waters and any area beyond the territorial waters over which the Sultanate of Oman may, in accordance with international law and the laws of the Sultanate of Oman, exercise sovereign rights with respect to the exploration and exploitation of the natural resources of the seabed, its subsoil and the waters above it;

(b) The term “Qatar” means the State of Qatar and, when used in a geographical sense, means the territory of the State of Qatar, its internal waters and territorial sea, including the seabed and subsoil thereof, the airspace above it, its exclusive economic zone and continental shelf, over which the State of Qatar exercises sovereign rights and jurisdiction in accordance with international law and the national laws and regulations of the State of Qatar;

(c) The terms “a Contracting State” and “the other Contracting State” mean the Sultanate of Oman or Qatar, as the context requires;

(d) The term “person” includes an individual, a company and any other body of persons;

(e) The term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;

(f) The term “enterprise” applies to the carrying on of any business;

(g) The terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

(h) The term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except where the ship or aircraft is operated solely between places situated in the other Contracting State;

(i) The term “national” means:

(i) Any individual possessing the nationality of a Contracting State;

(ii) Any legal person, partnership or association deriving its status from the laws in force in a Contracting State;

(j) The term “competent authority” means:

(i) In the case of the Sultanate of Oman, the Chairman of the Tax Authority or his legally authorised representative;

(ii) In the case of Qatar, the Minister of Finance or his authorised representative;

(k) The term “tax” means Omani tax or Qatari tax, as the context requires;

(l) The term “business” includes the performance of professional services and other activities of an independent character;

(m) The term “pension fund of a Contracting State” means an entity or arrangement established in that Contracting State and treated as a separate person under the taxation laws of that Contracting State that:

(i) Is established and operated exclusively or almost exclusively to administer or provide retirement benefits and ancillary or incidental benefits to individuals and is regulated by that Contracting State, one of its political subdivisions or one of its local authorities; or

(ii) Is established and operated exclusively or almost exclusively to invest funds for the benefit of entities or arrangements referred to in subparagraph (i).

2. As regards the application of this Agreement at any time by a Contracting State, any term not defined in this Agreement shall, unless the context otherwise requires or the competent authorities agree to a different meaning pursuant to Article 26 of this Agreement, have the meaning that it has at that time under the law of that Contracting State concerning the taxes to which this Agreement applies. Any meaning under the applicable tax laws of that Contracting State shall prevail over a meaning given to the term under other laws of that Contracting State.

Article 4

Resident

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that Contracting State, is liable to tax therein by reason of domicile, residence, place of management, registration or any other criterion of a similar nature. It also includes that State, its public-law persons, private institutions of public benefit and investment funds.

2. Where, by reason of paragraph 1 of this Article, an individual is a resident of both Contracting States, that individual's status shall be determined as follows:

   (a) The individual shall be deemed to be a resident only of the Contracting State in which a permanent home is available. If a permanent home is available in both Contracting States, the individual shall be deemed to be a resident only of the Contracting State with which the individual's personal and economic relations are closer (centre of vital interests);

   (b) If the Contracting State in which the individual has the centre of vital interests cannot be determined, or if no permanent home is available in either Contracting State, the individual shall be deemed to be a resident only of the Contracting State in which the individual has an habitual abode;

   (c) If the individual has an habitual abode in both Contracting States or in neither of them, the individual shall be deemed to be a resident only of the Contracting State of which the individual is a national;

   (d) If the individual is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where, by reason of paragraph 1, a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall endeavour to determine by mutual agreement the Contracting State of which that person shall be deemed to be a resident for the purposes of this Agreement, having regard to its place of effective management, the place where it was otherwise incorporated or constituted, and any other relevant factors. In the absence of such agreement, that person shall not be entitled to any relief or exemption from tax provided by this Agreement except to the extent and in such manner as may be agreed by the competent authorities of the Contracting States.

Article 5

Permanent Establishment

1. For the purposes of this Agreement, the term “permanent establishment” means a fixed place of business through which the business of an enterprise is wholly or partly carried on.

2. The term “permanent establishment” includes especially:

   (a) A place of management;

   (b) A branch;

   (c) An office;

   (d) A factory;

   (e) A workshop;

   (f) A mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. A building site or construction or installation project constitutes a permanent establishment only if it lasts for more than six months.

4. Notwithstanding the preceding provisions of this Article, the term “permanent establishment” shall be deemed not to include:

   (a) The use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

   (b) The maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

   (c) The maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

   (d) The maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or collecting information for the enterprise;

   (e) The maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any activity not listed in subparagraphs (a) to (d), provided that the activity is of a preparatory or auxiliary character;

   (f) The maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from the combination is of a preparatory or auxiliary character.

5. Notwithstanding paragraphs 1 and 2 of this Article, but subject to paragraph 6, where a person acts in a Contracting State on behalf of an enterprise and, in doing so, habitually concludes contracts, or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise, and those contracts are:

   (a) In the name of the enterprise;

   (b) For the transfer of ownership of, or for granting the right to use, property owned by that enterprise or which that enterprise has the right to use; or

   (c) For the provision of services by that enterprise,

the enterprise shall be deemed to have a permanent establishment in that Contracting State in respect of any activities undertaken by that person for the enterprise, unless the activities of that person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make that fixed place of business a permanent establishment under that paragraph.

6. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other Contracting State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business. However, where the activities of such an agent are devoted wholly or almost wholly to that enterprise, the agent shall not be considered independent within the meaning of this paragraph.
7. The fact that a company resident in a Contracting State controls or is controlled by a company resident in the other Contracting State, or carries on business in that other Contracting State, whether through a permanent establishment or otherwise, shall not of itself constitute either company a permanent establishment of the other.

Chapter III — Taxation of Income

Article 6

Income from Immovable Property

1. Income derived by a resident of a Contracting State from immovable property, including income from agriculture or forestry, situated in the other Contracting State may be taxed in that other Contracting State.
2. The term “immovable property” shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture, including fish breeding and aquaculture, and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property, and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources. Ships and aircraft shall not be regarded as immovable property.
3. Paragraph 1 shall apply to income derived from the direct use, letting or use in any other form of immovable property.
4. Paragraphs 1 and 3 shall also apply to income from immovable property of an enterprise.

Article 7

Business Profits

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other Contracting State, but only so much of them as is attributable to that permanent establishment.
2. Subject to paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to the permanent establishment the profits that it might be expected to make if it were a separate and independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.
3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses incurred for the purposes of the business of the permanent establishment, including

executive and general administrative expenses, to the extent so incurred, whether in the Contracting State in which the permanent establishment is situated or elsewhere, provided that the deduction is made in accordance with the tax laws of that Contracting State and subject to the limitations contained in those laws.

4. Insofar as it has been customary in a Contracting State to determine the profits attributable to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, paragraph 2 shall not preclude that Contracting State from determining the profits to be taxed by such customary apportionment. The method of apportionment adopted shall, however, be such that the result is consistent with the principles contained in this Article.
5. No profits shall be attributed to a permanent establishment merely by reason of the purchase by that permanent establishment of goods or merchandise for the enterprise.
6. For the purposes of the preceding paragraphs, the profits attributable to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.
7. Where profits include items of income dealt with separately in other Articles of this Agreement, the provisions of those Articles shall not be affected by this Article.

Article 8

International Traffic

1. Profits derived by an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that Contracting State.
2. For the purposes of paragraph 1, the term “profits from the operation of ships or aircraft in international traffic” includes profits derived from activities directly connected with such operations and profits derived from activities not directly connected with such operations, provided that they are ancillary to those operations.
3. Paragraph 1 shall also apply to profits arising from participation in a pool, a joint business or an international operating agency.

Article 9

Associated Enterprises

1. Where:
   (a) An enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State; or
   (b) The same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those that would be made between independent enterprises, any profits that would, but for those conditions, have accrued to one of the enterprises, but by reason of those conditions have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State, and taxes accordingly, profits on which an enterprise of the other Contracting State has been charged to tax in that other Contracting State, and the profits so included are profits that would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been

those that would have been made between independent enterprises, the other Contracting State shall make an appropriate adjustment to the amount of tax charged on those profits. In determining the adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall, if necessary, consult each other.

Article 10

Dividends

1. Dividends paid by a company resident in a Contracting State to a resident of the other Contracting State may be taxed in that other Contracting State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that Contracting State. But if the beneficial owner of the dividends is a resident of the other Contracting State, the tax so charged shall not exceed:

   (a) Zero per cent of the gross amount of the dividends where the beneficial owner is:

   (i) A company that directly owns at least 20 per cent of the capital of the company paying the dividends; or

   (ii) The Contracting State, its public-law persons, its pension funds, and any other entity, provided that it is owned directly or indirectly by the Contracting State or one of its public-law persons, as may be agreed from time to time by the competent authorities of the Contracting States.

   The competent authorities of the Contracting States shall notify each other of the entities that satisfy, or cease to satisfy, the conditions prescribed in this subparagraph.

   (b) Five per cent of the gross amount of the dividends in all other cases.

The competent authorities of the Contracting States shall settle by mutual agreement the mode of application of these limitations. This paragraph shall not affect taxation of the company in respect of the profits out of which the dividends are paid.

3. The term “dividends” as used in this Article means income from shares, jouissance shares or jouissance rights, mining shares, founders’ shares or other rights, not being debt claims, participating in profits, as well as income from other corporate rights that is subjected to the same taxation treatment as income from shares under the laws of the Contracting State of which the company making the distribution is a resident.

4. Paragraphs 1 and 2 shall not apply where the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident through a permanent establishment situated therein, and the holding in respect of which the dividends are paid is effectively connected with that permanent establishment. In such case, Article 7 shall apply.

5. Where a company resident in a Contracting State derives profits or income from the other Contracting State, that other Contracting State may not impose any tax on dividends paid by the company, except insofar as those dividends are paid to a resident of that other Contracting State or the holding in respect of which the dividends are paid is effectively connected with a permanent establishment situated in that other Contracting State. Nor may the other Contracting State subject the company’s undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in that other Contracting State.

Article 11

Interest

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other Contracting State.
2. The term “interest” as used in this Article means income from debt claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor’s profits. In particular, it includes income from government securities and income from bonds or debentures, including premiums and prizes attaching to such government securities, bonds or debentures. Penalties for late payment shall not be regarded as interest for the purposes of this Article. The term also includes income from arrangements such as Islamic financial instruments where the substance of the underlying contract can be assimilated to a loan.
3. Paragraphs 1 and 2 shall not apply where the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises through a permanent establishment situated therein, and the debt claim in respect of which the interest is paid is effectively connected with that permanent establishment. In such case, Article 7 shall apply.
4. Interest shall be deemed to arise in a Contracting State where the payer is a resident of that Contracting State. However, where the person paying the interest, whether a resident of a Contracting State or not, has in a Contracting State a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and the interest is borne by that permanent establishment, the interest shall be deemed to arise in the Contracting State in which the permanent establishment is situated.
5. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and another person, the amount of interest relating to the debt claim for which it is paid exceeds the amount that would have been agreed upon by the payer and the beneficial owner in the absence of that relationship, this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 12

Royalties

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other Contracting State.
2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that Contracting State. But if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed eight per cent of the gross amount of the royalties.
3. The term “royalties” as used in this Article means payments of any kind received as consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work, including computer software and cinematographic films, or films, tapes or disks used for radio or television broadcasting, any patent, trademark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience.

4. Paragraphs 1 and 2 shall not apply where the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise through a permanent establishment situated therein, and the right or property in respect of which the royalties are paid is effectively connected with that permanent establishment. In such case, Article 7 shall apply.
5. Royalties shall be deemed to arise in a Contracting State where the payer is a resident of that Contracting State. However, where the person paying the royalties, whether a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right giving rise to the royalties is connected, and the royalties are borne by that permanent establishment, the royalties shall be deemed to arise in the Contracting State in which the permanent establishment is situated.
6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and another person, the amount of royalties relating to the use, right or information for which they are paid exceeds the amount that would have been agreed upon by the payer and the beneficial owner in the absence of that relationship, this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 13

Fees for Technical Services

1. Fees for technical services arising in a Contracting State and derived by a resident of the other Contracting State may be taxed in that other Contracting State.
2. However, such fees may also be taxed in the Contracting State in which they arise and according to the laws of that Contracting State. But if the beneficial owner of the fees for technical services is a resident of the other Contracting State, the tax so charged shall not exceed eight per cent of the gross amount of the fees for technical services.
3. The term “fees for technical services” as used in this Article means payments of any kind to any person, other than an employee of the person making the payments, in consideration for services of a technical, managerial or consultancy nature.
4. Paragraphs 1 and 2 shall not apply where the beneficial owner of the fees for technical services, being a resident of a Contracting State, carries on business in the other Contracting State in which the fees arise through a permanent establishment situated therein, and the fees for technical services are effectively connected with that permanent establishment. In such case, Article 7 shall apply.
5. Fees for technical services shall be deemed to arise in a Contracting State where the payer is a resident of that Contracting State. However, where the person paying the fees for technical services, whether a resident of a Contracting State or not, has in a Contracting State a permanent establishment with which the right giving rise to the fees is connected, and the fees are borne by that permanent establishment, the fees for technical services shall be deemed to arise in the Contracting State in which the permanent establishment is situated.
6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and another person, the amount of fees for technical services paid for any reason exceeds the amount that would have been agreed upon by the payer and the beneficial owner in the absence of that relationship, this Article shall apply only to the last-mentioned amount. In such case,

the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

Article 14

Capital Gains

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other Contracting State.
2. Gains from the alienation of movable property forming part of the business property of a permanent establishment that an enterprise of a Contracting State has in the other Contracting State, including gains from the alienation of that permanent establishment, whether alone or together with the whole enterprise, may be taxed in that other Contracting State.
3. Gains derived by a resident of a Contracting State from the alienation of ships or aircraft operated in international traffic, or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Contracting State.
4. Gains from the alienation of any property other than that referred to in paragraphs 1, 2 and 3 of this Article shall be taxable only in the Contracting State of which the alienator is a resident.

Article 15

Income from Employment

1. Subject to Articles 16, 18 and 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of employment shall be taxable only in that Contracting State unless the employment is exercised in the other Contracting State. If the employment is so exercised, the remuneration derived therefrom may be taxed in that other Contracting State.
2. Notwithstanding paragraph 1, remuneration derived by a resident of a Contracting State in respect of employment exercised in the other Contracting State shall be taxable only in the first-mentioned Contracting State if:
   - (a) The recipient is present in the other Contracting State for a period or periods not exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the tax year concerned;
   - (b) The remuneration is paid by, or on behalf of, an employer who is not a resident of the other Contracting State; and
   - (c) The remuneration is not borne by a permanent establishment that the employer has in the other Contracting State.
3. Notwithstanding the preceding provisions of this Article, remuneration derived by an individual, whether or not a resident of a Contracting State, in respect of employment exercised as a member of the regular complement of a ship or aircraft aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State shall be taxable only in that Contracting State.

Article 16

Directors’ Fees

Directors’ fees and other similar payments derived by a resident of a Contracting State in the capacity of a member of the board of directors or a similar organ of a company resident in the other Contracting State may be taxed in that other Contracting State.

Article 17

Entertainers and Sportspersons

1. Notwithstanding Article 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artist, or a musician, or as a sportsperson, from personal activities exercised as such in the other Contracting State may be taxed in that other Contracting State.
2. Where income in respect of personal activities exercised by, or directly connected with, an entertainer or sportsperson accrues not to the entertainer or sportsperson personally but to another person, that income may, notwithstanding Articles 7 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.
3. Income derived by an entertainer or sportsperson from activities exercised in a Contracting State shall be exempt from tax in that Contracting State if the visit to that Contracting State is wholly or mainly supported by public funds of the other Contracting State, one of its political subdivisions or local authorities, or any of its public-law persons.

Article 18

Pensions and Social Security Payments

1. Subject to paragraph 2 of Article 19, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that Contracting State.
2. Notwithstanding paragraph 1, pensions and other payments made under a public scheme forming part of the social security system of a Contracting State shall be taxable only in that Contracting State.

Article 19

Government Service

1. (a) Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State, one of its political subdivisions, local authorities or public-law persons to an individual in respect of services rendered to that Contracting State, subdivision, local authority or public-law person shall be taxable only in that Contracting State.

   (b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that other Contracting State and the individual is a resident of that Contracting State who:

   (i) Is a national of that Contracting State; or

   (ii) Did not become a resident of that Contracting State solely for the purpose of rendering the services.
2. (a) Any pension or other similar remuneration paid by, or out of funds created by, a Contracting State or one of its public-law persons to an individual in respect of services rendered to that Contracting State or public-law person shall be taxable only in that Contracting State.

   (b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident and a national of that other Contracting State.
3. Articles 15, 16, 17 and 18 shall apply to salaries, wages and other similar remuneration, and to pensions, in respect of services rendered in connection with a business carried on by a Contracting State or any of its public-law persons.

Article 20

Professors and Researchers

1. An individual who was a resident of a Contracting State immediately before visiting the other Contracting State and who, at the invitation of any recognised university, college, school or other similar educational or scientific research institution, visits that other Contracting State for a period not exceeding two years from the date of arrival in that other Contracting State solely for the purpose of teaching, carrying out research, or both, at that educational or research institution shall be exempt from tax in that other Contracting State on any remuneration received for such teaching or research.
2. The term "recognised" in paragraph 1 means recognised by the Contracting State in which the university, college, school or other similar educational or scientific research institution is situated.
3. This Article shall not apply to income from research if such research is undertaken primarily for the private benefit of a specific person or persons.

Article 21

Students and Trainees

Payments received for maintenance, education or training by a student or business trainee who is, or was immediately before visiting the other Contracting State, a resident of a Contracting State and who is present in that other Contracting State solely for the purpose of education or training shall not be taxed in that other Contracting State, provided that such payments arise from sources outside that other Contracting State.

Article 22

Other Income

1. Items of income of a resident of a Contracting State, wherever arising, that are not dealt with in the preceding Articles of this Agreement shall be taxable only in that Contracting State.
2. Paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, where the recipient of the income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, and the right or property in respect of which the income is paid is effectively connected with that permanent establishment. In such case, Article 7 shall apply.

Chapter IV — Taxation of Capital

Article 23

Capital

1. Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other Contracting State.
2. Capital represented by movable property forming part of the business property of a permanent establishment that an enterprise of a Contracting State has in the other Contracting State may be taxed in that other Contracting State.
3. Capital of an enterprise of a Contracting State operating ships or aircraft in international traffic, represented by such ships or aircraft, shall be taxable only in that Contracting State.

4. All other elements of capital of a resident of a Contracting State, other than those referred to in paragraphs 1, 2 and 3, shall be taxable only in that Contracting State.

Chapter V — Elimination of Double Taxation

Article 24

Methods for Elimination of Double Taxation

1. Double taxation shall be eliminated in the Sultanate of Oman as follows:

Where a resident of the Sultanate of Oman derives income that may be taxed in Qatar in accordance with this Agreement, the Sultanate of Oman shall allow as a deduction from the tax on the income of that resident an amount equal to the income tax paid in Qatar, whether directly or by deduction. The deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, that is attributable to the income that may be taxed in Qatar.

2. Double taxation shall be eliminated in Qatar as follows:

   (a) Where a resident of Qatar derives income that may be taxed in the Sultanate of Oman in accordance with this Agreement, other than where these provisions allow the Sultanate of Oman to tax solely because the income is also income derived by a resident of the Sultanate of Oman, Qatar shall, subject to subparagraph (b) of this paragraph and paragraph 3, exempt that income from tax;

   (b) Where a resident of Qatar derives items of income that may be taxed in the Sultanate of Oman in accordance with Article 11 of this Agreement, other than where those provisions allow the Sultanate of Oman to tax solely because the income is also income derived by a resident of the Sultanate of Oman, Qatar shall allow as a deduction from the tax on the income of that resident an amount equal to the tax paid in the Sultanate of Oman. The deduction shall not, however, exceed that part of the tax, as computed before the deduction is given, that is attributable to the items of income derived from the Sultanate of Oman.

3. Where, in accordance with any provision of this Agreement, income derived by a resident of a Contracting State is exempt from tax in that Contracting State, that Contracting State may nevertheless take the exempt income into account in calculating the amount of tax on the remaining income of that resident.

Chapter VI — Special Provisions

Article 25

Non-Discrimination

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or connected requirement that is different from or more burdensome than the taxation and connected requirements to which nationals of that other Contracting State in the same circumstances, in particular with respect to residence, are or may be subjected. Notwithstanding Article 1, this provision shall also apply to persons who are not residents of one or both Contracting States.

2. Stateless persons who are residents of a Contracting State shall not be subjected in either Contracting State to any taxation or connected requirement that is different from or more burdensome than the taxation and connected requirements to which nationals of the Contracting

State concerned in the same circumstances, in particular with respect to residence, are or may be subjected.

3. The taxation of a permanent establishment that an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other Contracting State than the taxation levied on enterprises of that other Contracting State carrying on the same activities. This provision shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs or reductions for taxation purposes on account of civil status or family responsibilities that it grants to its own residents.
4. Except where paragraph 1 of Article 9, paragraph 5 of Article 11, paragraph 6 of Article 12 or paragraph 6 of Article 13 applies, interest, royalties, fees for technical services and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of that enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned Contracting State.
5. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned Contracting State to any taxation or connected requirement that is different from or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned Contracting State are or may be subjected.
6. Notwithstanding Article 2, this Article shall apply to taxes of every kind and description.

Article 26

Mutual Agreement Procedure

1. Where a person considers that the actions of one or both Contracting States result or will result for that person in taxation not in accordance with this Agreement, that person may, irrespective of the remedies provided by the domestic laws of those Contracting States, present the case to the competent authority of either Contracting State. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with this Agreement.
2. The competent authority shall endeavour, if the objection appears justified and it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to avoiding taxation not in accordance with this Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic laws of the Contracting States. The competent authorities shall also endeavour to agree on the application of provisions of domestic law relating to interest and administrative penalties connected with the objection. Assessment and collection procedures shall be suspended while any mutual agreement procedure is pending.
3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in this Agreement.
4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching agreement within the meaning of the preceding paragraphs.

Article 27

Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out this Agreement or for the administration or enforcement of domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, their political subdivisions or local authorities, insofar as taxation thereunder is not contrary to this Agreement. The exchange of information is not restricted by Articles 1 and 2.
2. Any information received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that Contracting State and shall be disclosed only to persons or authorities, including courts and administrative bodies, concerned with the assessment or collection of, enforcement or prosecution in respect of, or determination of appeals concerning, the taxes covered by this Agreement. Such persons or authorities shall use the information only for those purposes. They may disclose the information in public court proceedings or judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes where such information may be used for such other purposes under the laws of both Contracting States and the competent authority of the supplying Contracting State authorises such use.
3. In no case shall paragraph 1 be construed so as to impose on a Contracting State the obligation:
   (a) To carry out administrative measures at variance with the laws and administrative practice of that Contracting State or of the other Contracting State;
   (b) To supply information that is not obtainable under the laws or in the normal course of the administration of that Contracting State or of the other Contracting State;
   (c) To supply information that would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy.
4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information-gathering measures to obtain the requested information even though that other Contracting State may not need the information for its own tax purposes. The obligation contained in the preceding sentence is subject to paragraph 3, but in no case shall those limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.
5. In no case shall paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or fiduciary capacity, or because it relates to ownership interests in a legal person.

Article 28

Members of Diplomatic Missions and Consular Officers

Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular officers under the general rules of international law or under the provisions of special agreements.

Article 29

Entitlement to Benefits

Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income or capital if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in those circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.

Chapter VII — Final Provisions

Article 30

Entry into Force

Each Contracting State shall notify the other Contracting State in writing through diplomatic channels of the completion of the procedures required by its law for the implementation of this Agreement. This Agreement shall enter into force on the date of the later of those notifications. It shall then have effect as follows:

1. With respect to taxes withheld at source, for amounts paid or credited on or after 1 January of the calendar year following the year in which this Agreement enters into force.
2. With respect to other taxes, for any tax year beginning on or after 1 January of the calendar year following the year in which this Agreement enters into force.

Article 31

Termination

This Agreement shall remain in force until terminated by either Contracting State. Either Contracting State may terminate this Agreement through diplomatic channels by giving written notice to the other Contracting State at least six months before the end of any calendar year after the expiry of five years from the date on which this Agreement becomes effective. In such event, this Agreement shall cease to have effect as follows:

1. With respect to taxes withheld at source, for amounts paid or credited on or after 1 January of the calendar year immediately following the year in which notice of termination is given.
2. With respect to other taxes, for any tax year beginning on or after 1 January of the calendar year immediately following the year in which notice of termination is given.

Signature

In witness whereof, the undersigned, being duly authorised thereto, have signed this Agreement.

Done in the city of Doha on Monday, 17 Rabi Al-Akhir 1443 AH, corresponding to 22 November 2021, in two originals in the Arabic language.

For the Government of the Sultanate of Oman	**For the Government of the State of Qatar**