



Council of the
European Union

Brussels, 12 March 2018
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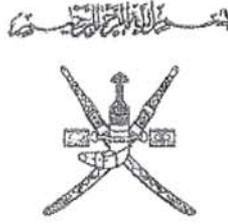
OUTCOME OF PROCEEDINGS

From: General Secretariat of the Council
To: Delegations
Subject: The EU list of non-cooperative jurisdictions for tax purposes

- Compilation of commitment letters received from jurisdictions

= Oman

Sultanate of Oman
Ministry of Finance
Secretariat General for Taxation
Muscat



سلطنة عمان
وزارة المالية
العمانية العامة للضرائب
مسقط

STA/SA/ 680

20th November 2017

Ms. Fabrizia Lapecorella

Chairperson

Code of Conduct Group (Business Taxation)

General Secretariat of Council

E-mail: Secretariat.cocg-jurisdictions@consilium.europa.eu

Dear Ms. Lapecorella,

With reference to your letter dated 23rd October 2017 stating the importance to notify the Code of Conduct Group of our firm commitment in joining the Automatic Exchange of Information Standards (the CRS), the Global Forum on Transparency and Exchange of information, and the Multilateral Convention (MAC).

We would like to emphasize our sincere desire and commitment to join the international agreements and forums referred to above before the end of 2018. However, this depends on our constitutional procedures in the Sultanate of Oman, as it requires to present all projects of joining international forums or entering into new international agreements to our parliaments. Although this may take some time, but we will do our maximum level of effort to obtain the required approvals and join the global forums and agreements before the end of 2018.

Hoping to understand our perspective on this matter.

Yours sincerely,

Saud Nasser Al Shukaili

Secretary General for taxation



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22nd November 2017

Ms. Fabrizia Lapecorella

Chairperson

Code of Conduct Group (Business Taxation)

General Secretariat of Council

E-mail: Secretariat.cocg-Jurisdictions@consilium.europa.eu

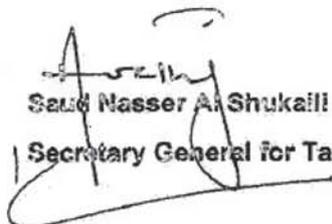
Dear Ms. Lapecorella,

With reference to your team e-mail dated 21st November 2017 in response to my letter dated 20th November 2017, I would like to confirm that Oman has the intention to sign the Multilateral Competent Authority Agreement (MCAA) rather than signing bilateral agreement with all Member States. As for CRS, it is clear in order to implement it, the laws in Oman has to be changed to cover the legal bases of the application of CRS.

Regarding the exchange of information with EU Member States, the concerned officers here in Oman will contact the OECD Coordinating body in this issues. Nevertheless, I would like to mention that Oman always give high priority to this matter anytime we receive a request for information from a treaty partner.

Finally in regards of the MAC, once Oman sign the Agreement the ratification will be finalized very soon. As matter of fact, Oman signed two bilateral tax agreements with EU members and it was ratified in short time after the signing where other two EU countries still in the process of ratification. The reason of the quick ratification in Oman is that all international Agreements shall be passed by the Parliament and other authorities before the signing and not after as many as other countries. This is why we mentioned in previous letter that the signing of any Agreement in Oman takes time to get the approval where the ratification can be done very soon.

Yours sincerely,


Saud Nasser Al Shukaili
Secretary General for Taxation

