

# Oman: Double Tax Avoidance Agreement between Oman & Qatar (DTAA)

November 2021



## In brief

During the visit of His Majesty Haitham bin Tariq, the Sultan of Oman, to Qatar, Oman and Qatar signed a DTAA on 22 November 2021, to be the first DTAA concluded between Oman and a Gulf Cooperation Council (GCC) country.

## In detail

On 22 November 2021, Oman and Qatar signed a DTAA, which remarks the first DTAA to be concluded by Oman with a GCC country, and the second DTAA to be concluded between two GCC member states, after the DTAA signed between United Arab Emirates (UAE) and the Kingdom of Saudi Arabia (KSA) back in 2018.

There is no clarity yet on the terms of the agreement signed, however, we understand that the agreement covers double taxation, tax evasion on income, and capital taxes. Signing the DTAA by both states is the first step of the initiation of the DTAA. If the additional procedural requirements are completed by 31 December 2021, the DTAA would become effective from 1 January 2022 or otherwise it is expected to be effective from 1 January 2023 (if the procedural requirements are completed within 2022).

The DTAA is expected to facilitate further cross-border trade and investment between the two countries. We also believe that the DTAA may offer great potential reduction or exemption from tax with respect to cross-payments between Oman and Qatar.

## What's next

The signed DTAA is yet to be published in the official Gazette, and once it is issued, greater clarity will be obtained on the terms and provisions of the DTAA as well as on how it may boost relationships, economies and businesses for residents in either Oman or Qatar.

We shall keep you updated on this once we get clarity on the matter.

## Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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# Thank you

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