



**Summary of WHT rates under Oman tax treaties in force.  
Dividends (a) Interest (b) Royalties Services**

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**G S P U & ASSOCIATES LLC**  
**CHARTERED ACCOUNTANTS**

Summary of WHT rates under Oman tax treaties in force.

		Dividends (a)	Interest (b)	Royalties	Services
1	France	0	0	7	0
2	India	10/12.5	10	15	15(d)
3	Tunisia	0	10	5	0
4	UK	0/15(c)	0	8	0
5	Mauritius	0	0	0	0
6	Italy	5/10	5	10	10(d)
7	Pakistan	10/12.5	10	12.5	12.5(d)
8	Algeria	5/10	5	10	0
9	Lebanon	5/10	10	10	0
10	China	5	10	10	0
11	Yemen	5	10	10	0
12	South Africa	5/10	0	8	0
13	Sudan	5/15	15	10	0
14	Seychelles	5	5	10	10(d)
15	Singapore	5	7	8	0
16	Thailand	10	10/15	15	0
17	Canada	5/15	10	0/10(e)	0
18	Iran	10	10	10	0
19	Syria	5/7.5	10	18	0
20	Korea(R.O.K)	5/10	5	8	0
21	Turkey	10/15	10	10	0
22	Morocco	5/10	10	10	0
23	Moldova	5	5	10	10(d)
24	Belarus	5	5	10	10(d)
25	Brunei	5	10	10	10(d)
26	Vietnam	5/10/15	10	10	10(d)
27	Uzbekistan	7	7	10	0
28	Netherlands	0/10	0	8	0
29	Croatia	0	5	10	0
30	Japan	5/10	10	10	0
31	Spain	0/10	5	8	0
32	Portugal	10/15	10	8	0
33	Switzerland	0/5/15	0/5	8	0

- (a) Under some treaties, dividends qualify for a reduced withholding tax rate if the beneficial owner corporation which owns a specified percentage of the shares of the company paying the dividends or a government entity.
- (b) Under some treaties, a lower withholding tax rate applies to interest if the beneficial owner is a government entity.

- (c) 15% rate applies to dividends paid from profits derived directly or indirectly from immovable property by an investment company or investment fund the income of which is subject to favorable tax treatment.
- (d) Applies to technical, managerial, or consultancy services.
- (e) The 0% rate applies to literary, dramatic, and musical copyright royalties, computer software royalties, and to industrial, commercial, or scientific experience. The 10% rate applies in other cases.