STATES OF JERSEY

APPROVAL OF THE AGREEMENT BETWEEN THE GOVERNMENT OF THE SULTANATE OF OMAN AND THE GOVERNMENT OF JERSEY FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX AVOIDANCE AND EVASION

Lodged au Greffe on 27th November 2026
by Select proposer.
Earliest date for debate: 19th January 2026

STATES GREFFE

PROPOSITION

THE STATES are asked to decide whether they are of opinion –

to approve the text of the Agreement between the Government of the Sultanate of Oman and the Government of Jersey for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Avoidance and Evasion, as set out in Appendix 1 to the accompanying Report.

MINISTER FOR EXTERNAL RELATIONS

REPORT

Executive Summary

On 28th October 2026, the Minister for External Relations signed the Agreement between the Government of the Sultanate of Oman and the Government of Jersey for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Avoidance and Evasion – referred to hereafter as "the Jersey-Oman Double Taxation Agreement" or "the DTA" – in Muscat, alongside the Chairman of the Tax Authority of the State of Oman. A signed copy of the DTA is attached as Appendix 1 to this report.

The negotiation and conclusion of bilateral agreements, including DTAs, aligns closely with the Government's Common Strategic Policy (2026-2030), namely Priorities 2 and 3 relating to ensuring the competitiveness of Jersey's financial and related professional services ("FRPS") sector and maintaining the strength of the Island's economy.

The *Time to Win* strategy identifies the expansion of Jersey's treaty network as a priority action to help restore Jersey's global competitive edge, and this approach is also consistent with the principles of Jersey's international engagement, as reflected in successive iterations of the Common Policy for External Relations.

The DTA provides benefits to Jersey taxpayers through competitive levels of withholding tax treaty rates and greater certainty of tax treatment, which also has the potential to encourage greater levels of investment from Oman into and through Jersey. The DTA also conforms with Jersey's longstanding policy of alignment with international minimum standards set by the Organisation for Economic Cooperation and Development ("OECD").

The Agreement will come into force subject to the completion of the respective domestic approval processes in both Jersey and Oman. The provisions of the Agreement will have effect from the first day of January following the year in which the Agreement enters into force. The earliest possible effective date is therefore 1 January 2027. A reduced lodging period has been requested to allow for the possibility of the DTA provisions applying from this date, rather than 2028, subject to Oman also completing its domestic approval process before the end of 2026.

Background

Following Senator Gorst's visit to Muscat in 2021, where the proposal for the DTA was first discussed, officials from Jersey and Oman held two substantive rounds of negotiations on a new DTA in November 2023 and January 2026, which resulted in the initialling of a draft agreement.

Oman is a member of the Gulf Cooperation Council ("GCC"), one of the regions identified in the *Time to Win* strategy as a priority for the future success of Jersey's FRPS sector. It is a stable, high-income country that enjoys consistent growth and presents strong opportunities in its expanding services sector. Jersey and Oman have strong existing financial links which generate economic activity for the Island's FRPS sector in areas such as private wealth, fiduciary services and institutional investment structuring.

Key Provisions of the Jersey-Oman DTA

The DTA secures competitive rates of withholding taxes for dividends and interest, supports inward and outward investment and provides certainty for individuals and businesses with interests between the two jurisdictions. The DTA also complements Jersey's participation in the UK-GCC Free Trade Agreement, to help position Jersey as a jurisdiction of choice to Omani businesses and investors.

The provisions of the DTA are generally consistent with the OECD Model Convention on Income and on Capital, which is the model on which Jersey bases its DTAs. In particular, the provisions dealing with fundamental concepts such as the persons and taxes covered by the DTA, the elimination of double taxation, mutual agreement procedures, non-discrimination and information exchange all closely follow the OECD Model.

The DTA achieves greater certainty for taxpayers, with residence state taxation only for dividends, interest and most pension payments. It is in line with the minimum standards set by the OECD's Base Erosion and Profit Shifting (BEPS) initiative to prevent the misuse of double tax agreements and to ensure consistency in access by taxpayers to a mutual agreement process.

Article-by-article explanation

The Preamble records the intention of both jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty-shopping arrangements. This wording reflects the minimum standard set by the OECD's BEPS initiative.

Article 1, "Persons Covered", sets out who can benefit from the DTA. It states that the DTA applies to residents of Jersey, residents of Oman and dual residents of both Oman and Jersey.

Article 2, "Taxes Covered", lists the taxes which are covered by the DTA. The DTA applies to income tax and the Multinational Corporate Income Tax ("MCIT") in Jersey, and to income tax and Personal Income Tax in Oman, including any identical or substantially similar taxes imposed after the signing of the Agreement. This is the first time the MCIT has been explicitly named as a covered tax in one of Jersey's DTAs, although the tax was included as a covered tax in the 2026 Jersey-Bahrain DTA through a side letter.

Article 3, "General Definitions", defines key terms used in the DTA.

Article 4, "Resident", defines who is considered to be a resident of Jersey and Oman for the purposes of the DTA. In the case of a taxpayer who is considered to be dual resident in both jurisdictions, the article includes provisions setting out the process to identify in which jurisdiction the taxpayer is to be considered to be resident for the purposes of the provisions of the DTA.

Article 5, "Permanent Establishment", defines what is considered to form a taxable permanent establishment (branch) of an overseas business. The definition includes mines, oil or gas wells, quarries and any other place of extraction of natural resources**.** A building site or construction, assembly or installation project will constitute a

permanent establishment if it lasts more than 90 days, as will the provision of services (including consultancy services) through employees or other personnel where those activities continue in a jurisdiction for more than 90 days in any 12-month period.

Article 6, "Income from Immovable Property", covers income derived from real estate and provides that income from such property may be taxed in both the jurisdiction in which the property is located and the jurisdiction of residence of the owner.

Article 7, "Business Profits", provides that if a business established in either Jersey or Oman earns business income from the other jurisdiction, its profits are only taxable in the jurisdiction in which the enterprise is resident, unless the income is derived from a permanent establishment in the other jurisdiction, in which case the article sets out the way in which the taxable profits of the permanent establishment are calculated.

Article 8, "Shipping and Air Transport", provides that profits from the operation of ships or aircraft in international traffic are taxable only in the jurisdiction in which the enterprise operating them is resident. This includes certain profits derived from charter, lease and rental arrangements.

Article 9, "Associated Enterprises", is an anti-avoidance provision, which allows either jurisdiction to make an adjustment to the taxable profits of a business where transactions between members of the same group of businesses have not been conducted on the same basis as they would have been if made between independent businesses. Where one jurisdiction makes such an adjustment, the other jurisdiction will make an appropriate corresponding adjustment to avoid double taxation.

Articles 10 and 11, "Dividends" and "Interest", cover the taxation of dividends and interest paid by a resident of one jurisdiction to a resident of the other. In each case, no withholding taxes will be paid in the jurisdiction from which the income is paid, and the income will only be taxed in the jurisdiction in which the recipient is resident. Penalty charges for late payment shall not be regarded as interest for these purposes.

Article 12, "Royalties", provides that royalties may be taxed in the jurisdiction in which the recipient is resident, but may also be taxed in the jurisdiction in which they arise. Where the recipient is the beneficial owner of the royalties and is resident in the other jurisdiction, the withholding tax charged in the jurisdiction in which the royalties arise may not exceed 10% of the gross amount of the royalties.

Article 13, "Technical Fees", covers payments for services of a technical, managerial or consultancy nature, other than payments to employees. Such fees may be taxed in the jurisdiction in which the recipient is resident and may also be taxed in the jurisdiction in which they arise. The withholding tax charged by the jurisdiction from which the fees are paid may not exceed 10% of the gross amount of the fee charged. The article includes an anti-abuse provision which disapplies it where the main purpose, or one of the main purposes, of creating or assigning the relevant rights was to take advantage of the article.

Article 14, "Capital Gains", sets out rules which determine where gains from the disposal of certain types of assets can be taxed.

Article 15, "Independent Personal Services", provides that income from professional services or other activities of an independent character (such as the activities of lawyers,

accountants, engineers and doctors) is generally taxable only in the jurisdiction in which the service provider is resident, unless they carry on services in the other jurisdiction through a permanent establishment in that jurisdiction.

Article 16, "Income from Employment", provides for the taxation of salaries and wages from employment.

Article 17, "Directors' Fees", provides that fees for the provision of the services can be taxed in both the jurisdiction in which the director is resident and the jurisdiction in which the company paying the fees is located.

Article 18, "Entertainers and Sportspersons", provides that the jurisdiction in which an entertainer or sportsperson performs their activities may tax earnings from that activity, except in the case of performances wholly or mainly supported by public funds, which will be taxed only in the jurisdiction of residence of the entertainer or sportsperson.

Article 19, "Pensions and Social Security Payments", provides that, generally, pensions are only taxable in the jurisdiction in which the recipient resides. Notwithstanding this, payments made under a public scheme forming part of the social security system of a jurisdiction are taxable only in that jurisdiction.

Article 20, “Government Service”, covers the tax treatment of government salaries and pensions and provides that salaries paid by the government of one jurisdiction to a resident of the other jurisdiction are normally taxed in the first jurisdiction, while pensions paid in respect of past government service are only taxed in the jurisdiction in which the recipient is resident.

Article 21, "Students and Apprentices", covers the treatment of payments made to a person who has travelled from one of the jurisdictions to the other in order to study or undertake an apprenticeship. Payments made to the student or apprentice will be exempted from tax in the jurisdiction in which they are studying if the payment is made for the purposes of the student or apprentice’s education, training or maintenance.

Article 22, "Other Income", states that any types of income that are not specifically mentioned in the Agreement are generally taxable only in the jurisdiction where the person receiving the income is resident.

Article 23, "Elimination of Double Taxation", sets out the mechanism by which relief will be given under the Agreement to avoid double taxation.

Article 24, "Non-Discrimination", is an anti-discrimination article, intended to ensure that nationals and businesses of each of the parties are not discriminated against by the tax system or the administration of the tax system of the other jurisdiction. In the case of Jersey, "national" is defined to mean a resident of Jersey.

Article 25, "Mutual Agreement Procedure", outlines the mechanism by which a taxpayer which believes they have not been treated in accordance with the provisions of the Agreement may present their case to the authorities of either jurisdiction, within three years of first being notified of the action concerned, and ask them to address it. It also sets out the mechanism whereby the competent authorities of each jurisdiction may agree questions about the interpretation or application of the Agreement, as needed.

Article 26, "Exchange of Information", provides for information sharing between Jersey and Oman's tax authorities for tax purposes, in line with the international standard.

Article 27, "Members of Diplomatic Missions and Consular Posts", preserves fundamental international law rules regarding the treatment of diplomatic and consular positions.

Article 28, "Entitlement to Benefits", is an anti-abuse provision intended to prevent the misuse of double tax agreements.

Article 29, "Entry into Force", states that the Agreement shall enter into force on the later of the dates on which each jurisdiction notifies the other of the completion of the domestic procedures necessary to bring it into force. The Agreement shall have effect, in respect of taxes withheld at source, for income derived or amounts paid on or after the first day of January following the year in which it enters into force and, in respect of other taxes, for taxes on income pertaining to tax years beginning on or after that date.

Article 30, "Termination", outlines procedures for ending the agreement which include inter alia giving written notice of termination to the competent authority of the other jurisdiction.

Entry into force

As stated in Article 29 of the Agreement, the DTA will enter into force upon confirmation by both Parties that the respective procedures for domestic approval of the Agreement have been concluded.

Subject to the approval of the text of the Agreement by the States Assembly, the Minister for External Relations will seek to inform Oman of the completion of Jersey's domestic procedures before the end of 2026. Jersey is yet to receive notification that Oman has completed its own domestic procedures.

Once both jurisdictions have notified the other of the completion of the procedures required by law for the bringing into force of the Agreement in their respective jurisdictions, the Agreement will enter into force. It will have effect from 1 January of the year following the date of entry into force.

The States, on 15 June 2010, adopted the Taxation (Double Taxation) (Jersey) Regulations 2010. The Schedule to these Regulations lists the countries with which Double Tax Agreements have been entered into with Jersey. The necessary Order to provide for the inclusion in the Schedule of the Agreement with the Sultanate of Oman will be made subsequent to the approval of the text of the Agreement by the States Assembly.

Recommendation

The States Assembly is requested to refer to and approve the text of the Jersey-Oman DTA to allow the Minister to notify Oman of the completion of Jersey's domestic procedures.

Financial and staffing implications

There would be no additional financial or staffing implications arising from the States Assembly approving the Proposition.

Children's Rights Impact Assessment

I consider that this proposition has no direct or indirect impact on children and that the duty to have due regard to the UN Convention on the Rights of the Child does not arise. Accordingly, a Children's Rights Impact Assessment is not required under the Children (Convention Rights) (Jersey) Law 2022 .

AGREEMENT BETWEEN THE GOVERNMENT OF THE SULTANATE OF OMAN AND THE GOVERNMENT OF JERSEY FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND THE PREVENTION OF TAX AVOIDANCE AND EVASION

The Government of the Sultanate of Oman and the Government of Jersey,

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

Intending to conclude an Agreement for the elimination of double taxation with respect to the taxes covered by this Agreement 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 Parties.

ARTICLE 2
Taxes Covered

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting Party irrespective of the manner in which these taxes are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, as well as taxes on the total amounts of wages or salaries paid by enterprises.

3. The existing taxes to which this Agreement shall apply are:

   (a) in the case of Jersey:
   income tax; and
   the Multinational Corporate Income Tax,
   (hereinafter referred to as "Jersey tax"); and

(b) in the case of the Sultanate of Oman:
the income tax; and
the Personal Income Tax,
(hereinafter referred to as "Omani tax").

4. This Agreement shall apply also to any identical taxes or substantially similar taxes that are imposed after the date of signature of this Agreement, in addition to, or in place of, the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any significant changes that have been made in their taxation laws.

CHAPTER II
DEFINITIONS

ARTICLE 3
General Definitions

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

(a) the term "Jersey" means the Bailiwick of Jersey, and includes the territorial sea adjacent to the islands of Jersey, to which the laws of Jersey extend;

(b) the term "Sultanate of Oman" means the territory of the Sultanate of Oman and the islands belonging thereto, including the territorial waters and any area outside 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 sea-bed and the sub-soil and the superjacent waters;

(c) the terms "a Contracting Party" and "the other Contracting Party" mean the Sultanate of Oman or Jersey, 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 terms "enterprise of a Contracting Party" and "enterprise of the other Contracting Party" mean respectively an enterprise carried on by a resident of a Contracting Party and an enterprise carried on by a resident of the other Contracting Party;

(g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting Party, except when the ship or aircraft is operated solely between places in the other Contracting Party;

(h) the term "competent authority" means:

(i) in the case of Jersey, the Minister for Treasury and Resources or his authorized representative; and

(ii) in the case of the Sultanate of Oman, the Chairman of Tax Authority or his authorized representative;

(i) the term "national" means:

(i) in the case of Jersey, any individual resident in Jersey or any legal person, partnership or association deriving its status as such from the laws in force in Jersey; and

(ii) in the case of the Sultanate of Oman, the term "national" means: (i) any individual possessing the nationality of the Sultanate of Oman; and

(ii) any legal person, partnership or association deriving its status as such from the laws in force in the Sultanate of Oman.

2. As regards the application of this Agreement at any time, by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting Party for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that Contracting Party prevailing over a meaning given to the term under other laws of that Contracting Party.

ARTICLE 4
Resident

1. For the purposes of this Agreement, the term "resident of a Contracting Party" means any person who, under the laws of that Contracting Party, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature, and also includes that Contracting Party and any pension fund or pension scheme recognised by that Contracting Party or statutory body thereof whose principal objective is to engage in non-commercial activities. This term, however, does not include any person who is liable to tax in that Contracting Party in respect only of income from sources in that Contracting Party.

2. Where by reason of the provisions of paragraph 1 of this Article, an individual is a resident of both Contracting Parties, then his status shall be determined as follows:

(a) he shall be deemed to be a resident only of the Contracting Party in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting Parties, he shall be deemed to be a resident only of the Contracting Party with which his personal and economic relations are closer (centre of vital interests);

(b) if the Contracting Party in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting Party, he shall be deemed to be a resident only of the Contracting Party in which he has an habitual abode;

(c) if he has an habitual abode in both Contracting Parties or in neither of them, he shall be deemed to be a resident only of the Contracting Party of which he is a national;

(d) if he is a national of both Contracting Parties or of neither of them, the competent authorities of the Contracting Parties shall settle the question by mutual agreement.

3. Where, by reason of the provisions of paragraph 1 of this Article, a person, other than an individual, is a resident of both Contracting Parties, the competent authorities of the Contracting Parties shall endeavour to determine by mutual agreement the Contracting Party of which such 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 is incorporated or otherwise constituted and any other relevant factors. In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by this Agreement.

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; and

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

3. The term "permanent establishment" also encompasses:

(a) a building site or a construction or assembly or installation project or supervisory activities in connection therewith but only if such site, project or activities last more than ninety (90) days;

(b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by the enterprise for such purpose, but only if activities of that nature continue (for the same or a connected project) within a Contracting Party for a period or periods aggregating more than ninety (90) days within any twelve (12) month period.

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 of 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 other activity of a preparatory or auxiliary character;

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

5. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, where a person - other than an agent of an independent status to whom paragraph 6 of this Article applies - is acting in a Contracting Party on behalf of an enterprise of the other Contracting Party, that enterprise shall be deemed to have a permanent establishment in the first-mentioned Contracting Party in respect of any activities which that person undertakes for the enterprise, if such a person:

(a) has and habitually exercises in that Contracting Party an authority to conclude contracts in the name of the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 of this Article which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph; or

(b) has no such authority, but habitually maintains in the first-mentioned Contracting Party a stock of goods or merchandise from which he delivers goods or merchandise on behalf of the enterprise.

6. An enterprise of a Contracting Party shall not be deemed to have a permanent establishment in the other Contracting Party merely because it carries on business in that other Contracting Party 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.

7. The fact that a company which is a resident of a Contracting Party controls or is controlled by a company which is a resident of the other Contracting Party, or which carries on business in that other Contracting Party (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 Party from immovable property (including income from agriculture or forestry) situated in the other Contracting Party may be taxed in that other Contracting Party.

2. The term "immovable property" shall have the meaning which it has under the law of the Contracting Party 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 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 shall also be considered as "immovable property". Ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 of this Article shall apply to income derived from the direct use, letting, or use in any other form of immovable property.

4. The provisions of paragraphs 1 and 3 of this Article shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

ARTICLE 7
Business Profits

1. The profits of an enterprise of a Contracting Party shall be taxable only in that Contracting Party unless the enterprise carries on business in the other Contracting Party 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 Party but only so much of them as are attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3 of this Article, where an enterprise of a Contracting Party carries on business in the other Contracting Party through a permanent establishment situated therein, there shall in each Contracting Party be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate 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 which are incurred for the purposes of the business of the permanent establishment including executive and general administrative expenses so incurred, whether in the Contracting Party in which the permanent establishment is situated or elsewhere, provided such deductions are in accordance with the provisions of and subject to the limitations of the tax laws of that Contracting Party.

4. Insofar as it has been customary in a Contracting Party to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 of this Article shall preclude that Contracting Party from determining the profits to be taxed by such an apportionment as may be customary. The method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. For the purposes of the preceding paragraphs of this Article, the profits to be attributed 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 which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

ARTICLE 8
Shipping and Air Transport

1. Profits of an enterprise of a Contracting Party from the operation of ships or aircraft in international traffic shall be taxable only in that Contracting Party.

2. The provisions of paragraph 1 of this Article shall also apply to profits derived from the participation in a pool, a joint business or in an international operating agency.

3. For the purposes of this Article, the term "operation of ships or aircraft in international traffic" by an enterprise, includes:

(a) the charter, lease or rental of ships or aircraft fully equipped, manned and supplied, and used in the operation international traffic; and

(b) the charter, lease or rental on a bare boat charter basis of ships or aircraft, where such charter, lease or rental is incidental to the operation of ships or aircraft in international traffic.

ARTICLE 9
Associated Enterprises

1. Where

(a) an enterprise of a Contracting Party participates, directly or indirectly, in the management, control or capital of an enterprise of the other Contracting Party, or

(b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting Party and an enterprise of the other Contracting Party,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which 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 Party includes, in accordance with the provisions of paragraph 1 of this Article, in the profits of an enterprise of that Contracting Party - and taxes accordingly - profits on which an enterprise of the other Contracting Party has been charged to tax in that other Contracting Party and the profits so included are profits which would have accrued to the enterprise of the first-mentioned Contracting Party if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other Contracting Party shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting Parties shall if necessary consult each other.

ARTICLE 10
Dividends

1. Dividends paid by a company which is a resident of a Contracting Party to a resident of the other Contracting Party shall be taxed only in that other Contracting Party.

2. The term "dividends" as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from

shares by the laws of the Contracting Party of which the company making the distribution is a resident.

3. The provisions of paragraph 1 of this Article shall not apply if the beneficial owner of the dividends, being a resident of a Contracting Party, carries on business in the other Contracting Party of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other state independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 15 of this Agreement, as the case may be, shall apply.

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

ARTICLE 11
Interest

1. Interest arising in a Contracting Party and paid to a resident of the other Contracting Party shall be taxed only in that other Contracting Party.

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, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

3. The provisions of paragraph 1 of this Article shall not apply if the beneficial owner of the interest, being a resident of a Contracting Party, carries on business in the other Contracting Party in which the interest arises, through a permanent establishment situated therein or performs in that other Contracting Party independent personal services from a fixed base therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 15 of this Agreement, as the case may be, shall apply.

4. Interest shall be deemed to arise in a Contracting Party when the payer is a resident of that Contracting Party. Where, however, the person paying the interest, whether he is a resident of a Contracting Party or not, has in a Contracting Party

a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or a fixed base, then such interest shall be deemed to arise in the Contracting Party in which the permanent establishment or a fixed base is situated.

5. Where, by reason of a special relationship between the payer and the beneficial owner, or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of 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 Party, due regard being had to the other provisions of this Agreement.

ARTICLE 12
Royalties

1. Royalties arising in a Contracting Party and paid to a resident of the other Contracting Party may be taxed in that other Contracting Party.

2. However, such royalties may also be taxed in the Contracting Party in which they arise and according to the laws of that Contracting Party, but if the beneficial owner of the royalties is a resident of the other Contracting Party, the tax so charged shall not exceed ten per cent (10%) of the gross amount of the royalties.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including computer software, cinematograph films, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the royalties, being a resident of a Contracting Party, carries on business in the other Contracting Party in which the royalties arise, through a permanent establishment situated therein, or performs in that other Contracting Party independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 15 of this Agreement, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Contracting Party when the payer is a resident of that Contracting Party. Where, however, the person paying the royalties, whether he is a resident of a Contracting Party or not, has in a Contracting Party a permanent establishment or fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the Contracting Party in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount of the royalties. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting Party, due regard being had to the other provisions of this Agreement.

ARTICLE 13
Technical Fees

1. Technical fees arising in a Contracting Party which are derived by a resident of the other Contracting Party may be taxed in that other Contracting Party.

2. However, such payments of technical fees may also be taxed in the Contracting Party in which they arise and according to the laws of that Contracting Party, but if the beneficial owner of the technical fees is a resident of the other Contracting Party, the tax so charged shall not exceed ten per cent (10%) of the gross amount of the technical fees.

   The competent authorities of the Contracting Parties shall by mutual agreement settle the mode of application of this limitation.

3. The term "technical fees" as used in this Article means payments of any kind to any person, other than to an employee of the person making the payments, in consideration for any services of a technical, managerial or consultancy nature.

4. The provisions of paragraphs 1 and 2 of this Article shall not apply if the beneficial owner of the technical fees, being a resident of a Contracting Party, carries on business in the other Contracting Party in which the technical fees arise through a permanent establishment situated therein, or performs in that other Contracting Party independent personal services from a fixed base situated therein, and the technical fees are effectively connected with such permanent establishment or fixed base. In such cases, the provisions of Article 7 or Article 15 of this Agreement, as the case may be, shall apply.

5. Technical fees shall be deemed to arise in a Contracting Party when the payer is a resident of that Contracting Party. Where, however, the person paying the technical fees, whether he is a resident of that Contracting Party or not, has in that Contracting Party a permanent establishment or a fixed base in connection with which the liability to pay the technical fees was incurred, and such technical fees are borne by such permanent establishment or fixed base, then such technical fees shall be deemed to arise in the Contracting Party in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the technical fees paid exceeds, for whatever reason, the amount which would have

been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount of the technical fees. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting Party, due regard being had to the other provisions of this Agreement.

7. The provisions of this Article shall not apply if it was the main purpose or one of the main purposes of any person concerned with the creation or assignment of the rights in respect of which the technical fees are paid to take advantage of this Article by means of that creation or assignment.

ARTICLE 14
Capital Gains

1. Gains derived by a resident of a Contracting Party from the alienation of immovable property referred to in Article 6 of this Agreement and situated in the other Contracting Party may be taxed in that other Contracting Party.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting Party has in the other Contracting Party or of movable property pertaining to a fixed base available to a resident of a Contracting Party in the other Contracting Party for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other Contracting Party.

3. Gains derived by an enterprise of a Contracting Party from the alienation of ships or aircraft operated in international traffic, or from movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Contracting Party.

4. Gains derived by a resident of a Contracting Party from the alienation of shares deriving more than fifty per cent (50%) of their value directly or indirectly from immovable property situated in the other Contracting Party may be taxed in that other Contracting Party.

5. Gains from the alienation of any property other than that referred to in paragraphs 1, 2, 3 and 4 of this Article, shall be taxable only in the Contracting Party of which the alienator is a resident.

ARTICLE 15
Independent Personal Services

1. Income derived by a resident of a Contracting Party in respect of professional services or other activities of an independent character shall be taxable only in that Contracting Party unless he has a fixed base regularly available to him in the other Contracting Party for the purpose of performing his activities. If he has

such a fixed base, the income may be taxed in the other Contracting Party, but only so much of it as is attributable to that fixed base.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

ARTICLE 16
Income from Employment

1. Subject to the provisions of Articles 17, 19 and 20 of this Agreement, salaries, wages and other similar remuneration derived by a resident of a Contracting Party in respect of an employment shall be taxable only in that Contracting Party unless the employment is exercised in the other Contracting Party. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other Contracting Party.

2. Notwithstanding the provisions of paragraph 1 of this Article, remuneration derived by a resident of a Contracting Party in respect of an employment exercised in the other Contracting Party shall be taxable only in the first-mentioned Contracting Party if:

   (a) the recipient is present in the other Contracting Party for a period or periods not exceeding in the aggregate one hundred and eighty -three (183) days in any twelve (12) month period commencing or ending in the fiscal year concerned, and

   (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other Contracting Party and

   (c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other Contracting Party.

3. Notwithstanding the preceding provisions of this Article, remuneration derived by a resident of a Contracting Party in respect of an employment, as a member of the regular complement of a ship or aircraft, that is exercised aboard a ship or aircraft operated in international traffic, other than aboard a ship or aircraft solely within the other Contracting Party, shall be taxable only in the first-mentioned Contracting Party.

ARTICLE 17
Directors' Fees

Directors' fees and other similar payments derived by a resident of a Contracting Party in his capacity as a member of the board of directors of a company which is a resident of the other Contracting Party may be taxed in that other Contracting Party.

ARTICLE 18
Entertainers and Sportspersons

1. Notwithstanding the provisions of Articles 15 and 16 of this Agreement, income derived by a resident of a Contracting Party as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from his personal activities as such exercised in the other Contracting Party, may be taxed in that other Contracting Party.

2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in his capacity as such accrues not to the entertainer or sportsperson himself but to another person, that income may, notwithstanding the provisions of Articles 7, 15 and 16 of this Agreement, be taxed in the Contracting Party in which the activities of the entertainer or sportsperson are exercised.

3. The provisions of paragraphs 1 and 2 of this Article shall not apply to income derived from activities exercised in a Contracting Party by an entertainer or a sportsperson if the visit to that Contracting Party is wholly or mainly supported by public funds of one or both of the Contracting Parties or the local authorities thereof. In such case, the income shall be taxable only in the Contracting Party of which the entertainer or a sportsperson is a resident.

ARTICLE 19
Pensions and Social Security Payments

1. Subject to the provisions of paragraph 2 of Article 20 of this Agreement, pensions and other similar remuneration paid to a resident of a Contracting Party in consideration of past employment shall be taxable only in that Contracting Party.

2. Notwithstanding the provisions of paragraph 1 of this Article, pensions paid and other similar payments made under a public scheme which is part of the social security system of a Contracting Party shall be taxable only in that Contracting Party.

ARTICLE 20
Government Service

1. (a) Salaries, wages and other similar remuneration, other than a pension, or other similar remuneration paid by a Contracting Party to an individual in respect of services rendered to that Contracting Party shall be taxable only in that Contracting Party.

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

(i) is a national of that Contracting Party; or

(ii) did not become a resident of that Contracting Party solely for the purpose of rendering the services.

2. (a) Pensions and other similar remuneration paid by, or out of funds created by, a Contracting Party to an individual in respect of services rendered to that Contracting Party shall be taxable only in that Contracting Party.

(b) However, such pensions and similar remuneration shall be taxable only in the other Contracting Party if the individual is a resident of, and a national of, that Contracting Party.

3. The provisions of Articles 16, 17, 18 and 19 of this Agreement shall apply to salaries, wages, pensions and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting Party thereof.

ARTICLE 21
Students and Apprentices

Payments which a student or business apprentice who is or was immediately before visiting a Contracting Party a resident of the other Contracting Party and who is present in the first- mentioned Contracting Party solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that Contracting Party, provided that such payments arise from sources outside that Contracting Party.

ARTICLE 22
Other Income

1. Items of income of a resident of a Contracting Party, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that Contracting Party.

2. The provisions of paragraph 1 of this Article shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6 of this Agreement, if the recipient of such income, being a resident of a Contracting Party, carries on business in the other Contracting Party through a permanent establishment situated therein, or performs in that other Contracting Party independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 15 of this Agreement, as the case may be, shall apply.

CHAPTER IV
METHODS OF ELIMINATION OF DOUBLE TAXATION

ARTICLE 23
Elimination of Double Taxation

1. In the case of Jersey, double taxation shall be eliminated as follows:

(a) when imposing tax on its residents, Jersey may include in the basis upon which such taxes are imposed the items of income, which, according to the provisions of this Agreement, may be taxed in the Sultanate of Oman; and

(b) where a resident of Jersey derives income which, in accordance with the provisions of this Agreement, may be taxed in the Sultanate of Oman, Jersey shall allow as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in the Sultanate of Oman. Such deduction in either case shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to the income which may be taxed in the Sultanate of Oman.

2. In the case of the Sultanate of Oman, double taxation shall be eliminated as follows:

where a resident of the Sultanate of Oman derives income which, in accordance with the provisions of this Agreement, may be taxed in Jersey, 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 Jersey, whether directly or by deduction. Such deduction shall not, however, exceed that part of the income tax (as computed before the deduction is given) which is attributable to the income which may be taxed in Jersey.

CHAPTER V
SPECIAL PROVISIONS

ARTICLE 24
Non-discrimination

1. Nationals of a Contracting Party shall not be subjected in the other Contracting Party to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other Contracting Party in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1 of this Agreement, also apply to persons who are not residents of one or both of the Contracting Parties.

2. The taxation on a permanent establishment which an enterprise of a Contracting Party has in the other Contracting Party shall not be less favourably levied in that other Contracting Party than the taxation levied on enterprises of that other Contracting Party carrying on the same activities. This provision shall not be construed as obliging a Contracting Party to grant to residents of the other Contracting Party any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.

3. Except where the provisions of paragraph 1 of Article 9 , paragraph 5 of Article 11, paragraph 6 of Article 12, or paragraph 6 of Article 13 of this Agreement apply , interest, royalties, technical fees and other disbursements paid by an enterprise of a Contracting Party to a resident of the other Contracting Party shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned Contracting Party.

4. Enterprises of a Contracting Party, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting Party, shall not be subjected in the first-mentioned Contracting Party to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned Contracting Party are or may be subjected.

5. The provisions of this Article shall apply only to taxes which are covered by this Agreement.

ARTICLE 25
Mutual Agreement Procedure

1. Where a person considers that the actions of one or both of the Contracting Parties result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those Contracting Parties, present his case to the competent authority of either Contracting Party. The case must be presented within three (3) years from the first notification of the action resulting in taxation not in accordance with the provisions of this Agreement.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if 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 Party, with a view to the avoidance of taxation which is not in accordance with this Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting Party.

3. The competent authorities of the Contracting Parties 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 Parties may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs of this Article.

ARTICLE 26
Exchange of Information

1. The competent authorities of the Contracting Parties shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting Parties, insofar as the taxation thereunder is not contrary to this Agreement. The exchange of information is not restricted by Articles 1 and 2 of this Agreement.

2. Any information received under paragraph 1 of this Article by a Contracting Party shall be treated as secret in the same manner as information obtained under the domestic laws of that Contracting Party and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1 of this Article, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 of this Article be construed so as to impose on a Contracting Party the obligation:

   (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting Party;

   (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting Party;

   (c) to supply information which 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 (ordre public).

4. If information is requested by a Contracting Party in accordance with this Article, the other Contracting Party shall use its information gathering measures to obtain the requested information, even though that other Contracting Party may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 of this Article but in no case shall such limitations be construed to permit a Contracting Party to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 of this Article be construed to permit a Contracting Party 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 a fiduciary capacity or because it relates to ownership interests in a person.

ARTICLE 27
Members of Diplomatic Missions and Consular Posts

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

ARTICLE 28
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 these circumstances would be in accordance with the object and purpose of the relevant provisions of this Agreement.

CHAPTER VI
FINAL PROVISIONS

ARTICLE 29
Entry into Force

Each of the Contracting Parties shall notify the other Contracting Party in writing of the completion of the procedures required by its law for the bringing into force of this Agreement. This Agreement shall enter into force on the date of the later of these notifications and shall have effect as follows:

(a) In Jersey:

i. in respect of taxes withheld at source, on income derived on or after the first day of January next following the year in which this Agreement enters into force; and

ii. in respect of other taxes on income, for taxes chargeable for any fiscal year beginning on or after the first day of January next following the year in which this Agreement enters into force.

(b) In the Sultanate of Oman:

i. in respect of taxes withheld at source: for amounts paid or credited on or after the first day of January next following the date on which this Agreement enters into force, and

ii. in respect of other taxes: for any tax year beginning on or after the first day of January next following the date on which this Agreement enters into force.

ARTICLE 30
Termination

This Agreement shall remain in force until terminated by one of the Contracting Parties. Either Contracting Party may terminate this Agreement by giving written notice of termination at least six (6) months before the end of any calendar year after the expiration period of five (5) years from the date on which this Agreement enters into force. In such event, this Agreement shall cease to have effect as follows:

(a) In Jersey:

i. in respect of taxes withheld at source, on income derived on or after the first day of January next following the year in which the notice is given;

ii. in respect of other taxes on income, for taxes chargeable for any taxation year beginning on or after the first day of January next following the year in which the notice is given.

(b) In the Sultanate of Oman:

i. in respect of taxes withheld at source: for amounts paid or credited on or after the first day of January in the calendar year immediately following that in which the notice of such termination is given, and

ii. in respect of other taxes: for any tax year beginning on or after the first day of January in the calendar year immediately following that in which the notice of such termination is given.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto, by their respective Governments, have signed this Agreement.

Done at Muscat, on Wednesday, the 17th of Jumada al-Awwal 1448 AH, corresponding to 28th of October 2026 in two (2) identical originals each in the Arabic and English languages, all texts being equally authentic.

For the Government of Jersey

For the Government of the Sultanate of Oman