



**Permanent Mission of Oman  
to the United Nations  
New York**

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



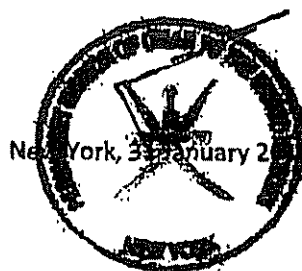
وَقَدْ عَمِلْنَا لِلدَّائِمَةِ  
لِلدَّيْنِ الْأَمَّةِ الْمُتَحَدَةِ  
نِيُورُوكْ

5223/25220/2212/068

The Permanent Mission of the Sultanate of Oman to the United Nations presents its compliments to the Secretariat of the United Nations and has the honour to refer to note no. DESA-10/3508 dated 01 December 2010 regarding the consideration of the work done on tax matters by the Committee of Experts on International Cooperation in Tax Matters and to provide the Council with the Member States' Government's views on this matter.

The Permanent Mission has further the honour to inform that due to time constraint, the Secretariat for Taxation of the Ministry of Finance in Oman could not provide at this time details about its views on the subject-matter but wishes to inform that the Secretariat for Taxation is cooperating with other countries pertaining to taxation in accordance with the provisions of agreements to avoid double taxation concluded by the Sultanate of Oman along with those countries and that such cooperation is clear in exchange of information about those subjected to tax in both countries for the application of tax laws and in order to combat tax evasion, noting that this procedure is applied in accordance with the indicative model of the Organization of Economic Cooperation and Development (OECD).

The Permanent Mission of the Sultanate of Oman to the United Nations avails itself of this opportunity to renew to the Secretariat of the United Nations the assurances of its highest consideration.



Secretariat of the United Nations  
Thru the Department of Economic and Social Affairs  
Financing for Development Office  
Two United Nations Plaza, Room DC2-2172  
New York, NY 10017

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