

SUPPLEMENTARY PROTOCOL

AMENDING THE AGREEMENT BETWEEN

THE GOVERNMENT OF THE SULTANATE OF OMAN

AND

THE GOVERNMENT OF THE REPUBLIC OF

UZBEKISTAN

FOR THE AVOIDANCE OF DOUBLE TAXATION AND

THE PREVENTION OF FISCAL EVASION

WITH RESPECT TO TAXES ON INCOME AND ON

CAPITAL, WITH PROTOCOL

The Government of the Sultanate of Oman and the Government of the Republic of Uzbekistan, desiring to amend the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, with Protocol, signed at Tashkent, Uzbekistan on 30th March 2009 (hereafter referred to as “the Agreement”).

HAVE AGREED as follows:

Article 1

The following new article shall be inserted immediately after Article 27 of the Agreement:

"Article 27A ASSISTANCE IN THE COLLECTION OF TAXES

1. The Contracting States undertake to lend assistance to each other in the collection of taxes covered by this Agreement, provided that it does not contravene with its provision, together with interest and administrative penalties.
2. Request for assistance by a Contracting State in the collection of these taxes shall include a certification by the competent authority of that State that, under the laws of that State, the said taxes have been finally determined. For the purposes of this Article, a tax is finally determined when a Contracting State has the right under its internal law to collect the tax and the taxpayer has no further right to restrain collection.
3. Requests referred to in paragraph 2 shall be supported by an official copy of the instrument permitting the execution, accompanied where appropriate, by an official copy of any final administrative or judicial decision.
4. The request of a Contracting State that has been accepted for collection by the other Contracting State shall be fulfilled by this other State as though such request were related to its own tax claims.
5. With regard to tax claims which are open to appeal, the competent authority of a Contracting State may, in order to safeguard its rights, request the competent authority of the other Contracting State to take the protective measures. The request of the Contracting State that has been accepted shall be fulfilled by this other State as though such request were related to its own tax claims.
6. Amounts collected by the competent authority of a Contracting State pursuant to this Article shall be forwarded to the competent authority of the other Contracting State. Except where the competent authorities of the Contracting States otherwise agree, the ordinary expenses incurred in providing assistance in the collection of taxes shall be borne by the requested State.

7. Nothing in this Article shall be construed so as to impose on a Contracting State the obligation:
- a) to carry out administrative measures at variance with the laws and public policy (ordre public) of any of the Contracting States;
 - b) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection of taxes, available under its laws or administrative practice;
 - c) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State."

Article 2

Each of the Contracting States shall notify to the other, through diplomatic channels, the completion of the procedures required by its law for the bringing into force of this Supplementary Protocol. This Supplementary Protocol shall enter into force on the date of the later of these notifications and shall have immediate effect.

Article 3

This Supplementary Protocol shall remain in force for as long as the Agreement remains in force.

In WITNESS WHEREOF, the undersigned, duly authorised thereto by their respective Governments, have signed this Supplementary Protocol.

Done at Muscat this day 15 Shawwal 1430 AH, corresponding to 5 October 2009 in two identical originals each in the Arabic, Uzbek and English languages, all three texts being equally authentic. In case of any divergence between the texts, the English text shall prevail.

**For the Government of the
Sultanate of Oman**

**For the Government of the
Republic of Uzbekistan**