

بسم الله الرحمن الرحيم



سلطنة عمان
الجريدة الرسمية
تصدرها
وزارة الشؤون القانونية

السنة التاسعة والأربعون

العدد (١٣٣٦)

الموافق ٥ ابريل ٢٠٢٠م

الأحد ١١ شعبان ١٤٤١هـ

رقم الصفحة	المحتويات
	مراسيم سلطانية
٥	مرسوم سلطاني رقم ٤١/٢٠٢٠ بتعديل بعض أحكام قانون التراث الثقافي .
	مرسوم سلطاني رقم ٤٢/٢٠٢٠ بإصدار نظام جهاز الضرائب واعتماد هيكله التنظيمي .
٦	مرسوم سلطاني رقم ٤٣/٢٠٢٠ بالتصديق على الاتفاقية المتعددة الأطراف بشأن تنفيذ التدابير المتصلة بالمعاهدات الضريبية والرامية إلى منع تآكل الوعاء الضريبي ونقل الأرباح .
١٣	
	قرارات وزارية
	وزارة التجارة والصناعة
	قرار وزاري رقم ٥٧/٢٠٢٠ صادر في ٢/٤/٢٠٢٠ بشأن السماح المؤقت باستيراد المنتجات الغذائية والبضائع والمواد الصحية .
٦٥	

رقم
الصفحة

وزارة التربية والتعليم

- قرار وزاري رقم ٢٠٢٠/٤٩ صادر في ٢٠٢٠/٢/٢٣ بشأن اعتماد المؤهلات
الدراسية لمن اجتاز الصف الثاني عشر . ٦٦

وزارة القوى العاملة

- قرار وزاري رقم ٢٠٢٠/١٢٧ صادر في ٢٠٢٠/٣/٣٠ بتنظيم استقدام القوى
العاملة غير العمانية في أعمال الإنشاءات
ومصانع الطابوق . ٦٨

الهيئة العامة للمياه

- قرار رقم ٢٠٢٠/١ صادر في ٢٠٢٠/٣/٢٦ بتعديل بعض أحكام
اللائحة المالية للهيئة العامة للمياه . ٧١

بيانات عامة

وزارة الأوقاف والشؤون الدينية

- ملخص النظام الأساسي لمؤسسة الصحة الوقفية . ٧٧

إعلانات رسمية

وزارة التجارة والصناعة

- الإعلانات الخاصة بالنشر عن طلبات تسجيل العلامات التجارية . ٧٨
إعلان بشأن تجديد مدة حماية علامات تجارية مسجلة . ١٠٦

مراسيم سلطانية

مرسوم سلطاني

رقم ٢٠٢٠/٤١

بتعديل بعض أحكام قانون التراث الثقافي

سلطان عمان

نحن هيثم بن طارق

بعد الاطلاع على النظام الأساسي للدولة الصادر بالمرسوم السلطاني رقم ٩٦/١٠١ ،
وعلى المرسوم السلطاني رقم ٢٠١٦/٤٠ بتحديد اختصاصات وزارة التراث والثقافة ،
واعتماد هيكلها التنظيمي ،
وعلى قانون التراث الثقافي الصادر بالمرسوم السلطاني رقم ٢٠١٩/٣٥ ،
وبناء على ما تقتضيه المصلحة العامة .

رسمنا بما هو آت

المادة الأولى

يستبدل بنص المادة (٦) من قانون التراث الثقافي المشار إليه ، النص الآتي :

المادة (٦)

" تتولى الوزارة إدارة وتطوير جميع المواقع والمشروعات الأثرية والتاريخية والثقافية " .

المادة الثانية

يلغى كل ما يخالف هذا المرسوم ، أو يتعارض مع أحكامه .

المادة الثالثة

ينشر هذا المرسوم في الجريدة الرسمية ، ويعمل به من اليوم التالي لتاريخ نشره .

صدر في : ٦ من شعبان سنة ١٤٤١ هـ

الموافق : ٣١ من مارس سنة ٢٠٢٠ م

هيثم بن طارق

سلطان عمان

مرسوم سلطاني

رقم ٢٠٢٠/٤٢

بإصدار نظام جهاز الضرائب واعتماد هيكله التنظيمي

نحن هيثم بن طارق سلطان عمان

بعد الاطلاع على النظام الأساسي للدولة الصادر بالمرسوم السلطاني رقم ٩٦/١٠١ ،
وعلى قانون ضريبة الدخل الصادر بالمرسوم السلطاني رقم ٢٠٠٩/٢٨ ،
وعلى قانون الضريبة الانتقائية الصادر بالمرسوم السلطاني رقم ٢٠١٩/٢٣ ،
وعلى المرسوم السلطاني رقم ٢٠١٩/٦٦ بإنشاء جهاز الضرائب ،
وبناء على ما تقتضيه المصلحة العامة .

رسمنا بما هو آت

المادة الأولى

يعمل بأحكام نظام جهاز الضرائب المرفق .

المادة الثانية

يعتمد الهيكل التنظيمي لجهاز الضرائب وفقا للملحق المرفق .

المادة الثالثة

يمارس رئيس جهاز الضرائب الاختصاصات المقررة للوزير المسؤول عن الشؤون المالية الواردة في قانون ضريبة الدخل ، وقانون الضريبة الانتقائية المشار إليهما ، وأي اختصاصات تتعلق بتقرير الإعفاء من ضريبة الدخل أينما وردت في القوانين والنظم والمراسيم السلطانية .

المادة الرابعة

يصدر رئيس جهاز الضرائب اللوائح والقرارات اللازمة لتنفيذ أحكام هذا المرسوم والنظام المرفق ، وإلى أن تصدر يستمر العمل باللوائح والقرارات المعمول بها بما لا يتعارض مع أحكامهما .

المادة الخامسة

يلغى كل ما يخالف هذا المرسوم والنظام المرفق ، أو يتعارض مع أحكامهما .

المادة السادسة

ينشر هذا المرسوم في الجريدة الرسمية ، ويعمل به من تاريخ صدوره .

صدر في : ٦ من شعبان سنة ١٤٤١هـ

الموافق : ٣١ من مارس سنة ٢٠٢٠م

هيثم بن طارق

سلطان عمان

نظام جهاز الضرائب

الفصل الأول

تعريفات وأحكام عامة

المادة (١)

في تطبيق أحكام هذا النظام يكون للكلمات والعبارات الآتية المعنى المبين قرين كل منها :

١ - الجهاز :

جهاز الضرائب .

٢ - الرئيس :

رئيس الجهاز .

المادة (٢)

يكون مقر الجهاز في محافظة مسقط ، ويجوز إنشاء فروع له في المحافظات بقرار من الرئيس .

المادة (٣)

تسري على الجهاز أحكام القوانين والمراسيم السلطانية المطبقة على وحدات الجهاز الإداري للدولة ، فيما لم يرد بشأنه نص في هذا النظام .

الفصل الثاني

أهداف الجهاز واختصاصاته

المادة (٤)

يهدف الجهاز إلى تحقيق الآتي :

١ - تطوير النظام الضريبي وفقا للسياسة الضريبية المعتمدة .

٢ - رفع مستويات كفاءة الأداء في الجهاز ، وعلى الأخص أنظمة ربط وتقدير وتحصيل الضريبة .

٣ - تنمية الوعي الضريبي في الدولة من خلال التعريف بالحقوق والالتزامات الضريبية .

٤ - العمل على رفع مستوى الالتزام الضريبي لدى الخاضعين للضريبة لأداء التزاماتهم الضريبية .

المادة (٥)

يباشر الجهاز جميع الاختصاصات اللازمة لتحقيق أهدافه ، ويتولى على الأخص ما يأتي :

- ١ - اقتراح السياسة الضريبية والإجراءات اللازمة لتطبيقها في إطار السياسة العامة للدولة ، وعرضها على وزارة المالية تمهيدا لإحالتها إلى مجلس الشؤون المالية وموارد الطاقة ، وإقرارها من مجلس الوزراء .
- ٢ - إعداد مشروعات القوانين والمراسيم السلطانية واللوائح والقرارات المتعلقة بالضرائب .
- ٣ - إجراء البحوث والدراسات المتعلقة بالسياسة الضريبية ، ورفع نتائج تلك البحوث والدراسات إلى مجلس الوزراء ، لاتخاذ ما يراه مناسبا بشأنها .
- ٤ - حصر الأشخاص الخاضعين للضريبة والمسجلين بالتنسيق مع الجهات المختصة ، واتخاذ الإجراءات اللازمة لتقيد البيانات والمعلومات المتعلقة بهم .
- ٥ - اتخاذ الإجراءات اللازمة لربط أو تقدير وتحصيل الضرائب من الخاضعين للضريبة وفق القوانين الضريبية المعمول بها ، وتوريد حصيلتها إلى الخزانة العامة .
- ٦ - اتخاذ الإجراءات اللازمة للإعفاء من الضريبة بالتطبيق للقوانين المعمول بها ، بالتنسيق مع الجهات المختصة .
- ٧ - اتخاذ الإجراءات اللازمة لمكافحة التهرب الضريبي بالتنسيق مع الجهات المختصة .
- ٨ - التعاون مع المنظمات والمؤسسات الدولية والإقليمية ذات الصلة باختصاصات الجهاز ، بالتنسيق مع الجهات المختصة .
- ٩ - إبرام الاتفاقيات ومذكرات التفاهم ذات الصلة باختصاصات الجهاز ، بالتنسيق مع الجهات المختصة .
- ١٠ - تمثيل السلطنة في المؤتمرات والاجتماعات والمنظمات والمؤسسات الدولية والإقليمية ذات الصلة باختصاصات الجهاز .
- ١١ - إعداد تقرير سنوي عن أعمال الجهاز ، ورفعها إلى مجلس الوزراء ، متضمنا إنجازات وأعمال الجهاز ، وما يصادف عمله من عقبات ، وتحديات ، والتوصيات المناسبة بشأنها .
- ١٢ - أي اختصاصات أخرى تكون مقررة للجهاز قانونا .

الفصل الثالث

إدارة الجهاز

المادة (٦)

يكون للجهاز رئيس بمرتبة وزير ، كما يكون للرئيس نائب بالدرجة الخاصة ، ويصدر بتعيين كل من الرئيس ونائبه مرسوم سلطاني .

المادة (٧)

يباشر الرئيس كافة الصلاحيات المقررة لرئيس الوحدة وفقا للقوانين والنظم المعمول بها في وحدات الجهاز الإداري للدولة .
ويكون الرئيس مسؤولا عن تطبيق القوانين الضريبية ولوائحها التنفيذية ، وهذا النظام ، وعن مباشرة الجهاز لاختصاصاته .

المادة (٨)

يمثل الرئيس الجهاز أمام القضاء ، وفي صلاته بالغير .

الفصل الرابع

مالية الجهاز

المادة (٩)

تتكون الموارد المالية للجهاز من الآتي :

- ١ - الاعتمادات المالية المخصصة للجهاز في الميزانية العامة للدولة .
- ٢ - حصيلة الرسوم التي يتقاضاها الجهاز مقابل ما يؤديه من خدمات .
- ٣ - أي موارد أخرى يوافق عليها مجلس الوزراء .

المادة (١٠)

تكون للجهاز ميزانية مستقلة ترفع إلى وزارة المالية ، وتبدأ السنة المالية في اليوم الأول من شهر يناير ، وتنتهي في الحادي والثلاثين من شهر ديسمبر من كل عام ، وتبدأ السنة المالية الأولى من تاريخ العمل بهذا النظام ، وتنتهي في الحادي والثلاثين من شهر ديسمبر من العام ذاته .

المادة (١١)

تودع أموال الجهاز في حساب خاص لدى مصرف أو أكثر من المصارف المرخص لها في السلطنة ، بعد موافقة وزارة المالية .

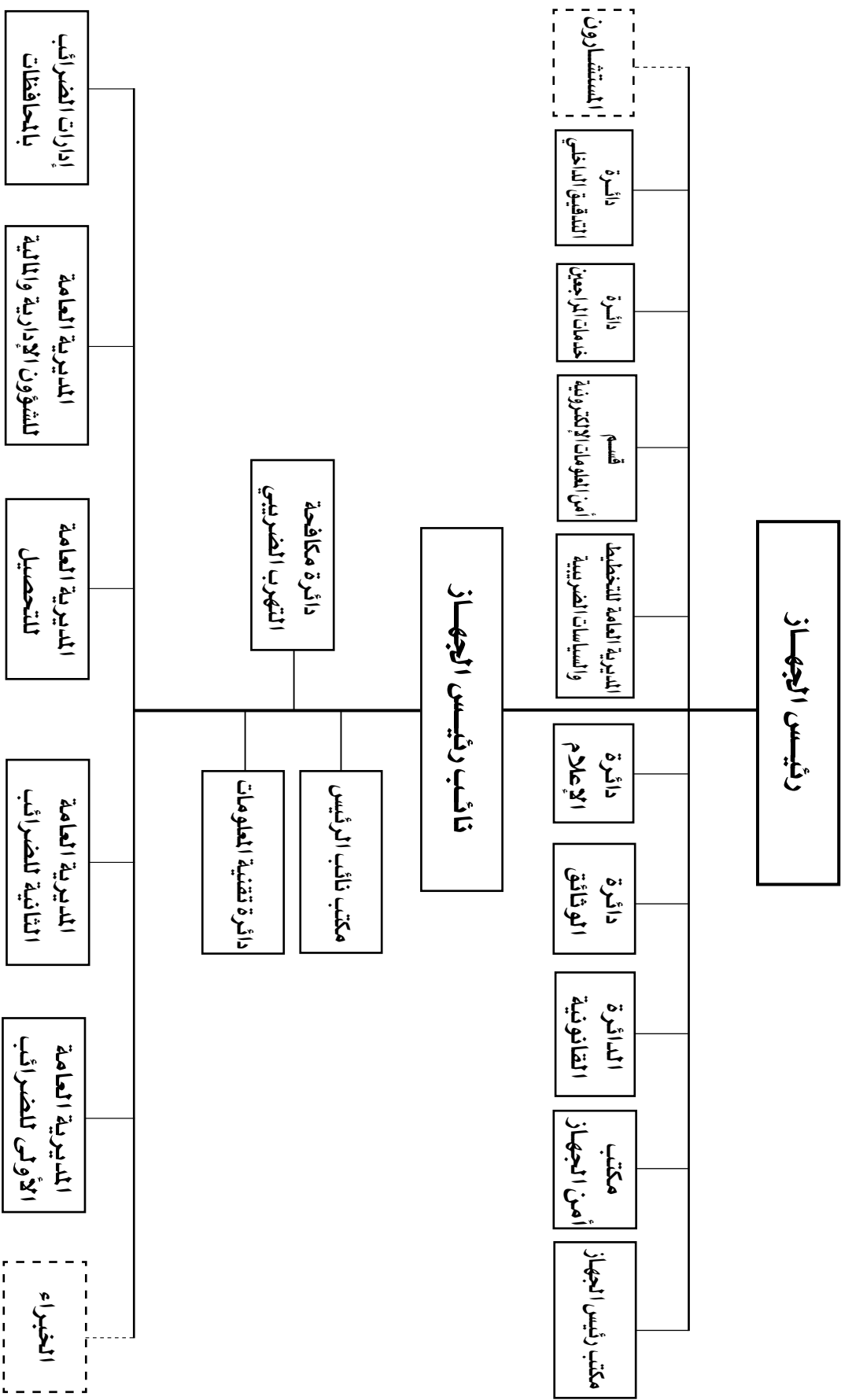
المادة (١٢)

تعتبر أموال الجهاز أموالاً عامة ، وتتمتع بمزايا وحقوق الخزانة العامة وامتيازاتها على أموال المدينين ، وللجهاز حماية هذه الأموال بالطرق ووفق الإجراءات المنصوص عليها في نظام تحصيل الضرائب والرسوم وغيرها من المبالغ المستحقة لوحدات الجهاز الإداري للدولة .

المادة (١٣)

يعضى الجهاز من كافة الضرائب والرسوم ، وذلك دون الإخلال بقانون الجمارك الموحد لدول مجلس التعاون لدول الخليج العربية .

الهيكل التنظيمي لجهاز الضرائب



مرسوم سلطاني

رقم ٢٠٢٠/٤٣

بالتصديق على الاتفاقية المتعددة الأطراف بشأن تنفيذ التدابير المتصلة
بالمعاهدات الضريبية والرامية إلى منع تآكل الوعاء الضريبي ونقل الأرباح

نحن هيثم بن طارق سلطان عمان

بعد الاطلاع على النظام الأساسي للدولة الصادر بالمرسوم السلطاني رقم ٩٦/١٠١،
وعلى الاتفاقية المتعددة الأطراف بشأن تنفيذ التدابير المتصلة بالمعاهدات الضريبية
والرامية إلى منع تآكل الوعاء الضريبي ونقل الأرباح، والتي وقعت عليها السلطنة بتاريخ
٢٦ من نوفمبر ٢٠١٩م،
وبعد العرض على مجلس الشورى،
وبناء على ما تقتضيه المصلحة العامة.

رسمنا بما هو آت

المادة الأولى

التصديق على الاتفاقية المشار إليها، وفقا للصيغة المرفقة.

المادة الثانية

على جهات الاختصاص إيداع وثيقة التصديق على الاتفاقية المشار إليها، وفقا لأحكامها.

المادة الثالثة

ينشر هذا المرسوم في الجريدة الرسمية، ويعمل به من تاريخ صدوره.

صدر في : ٦ من شعبان سنة ١٤٤١هـ

الموافق : ٣١ من مارس سنة ٢٠٢٠م

هيثم بن طارق

سلطان عمان

MULTILATERAL CONVENTION
TO IMPLEMENT TAX TREATY RELATED MEASURES
TO PREVENT BASE EROSION AND PROFIT SHIFTING

The Parties to this Convention,

Recognising that governments lose substantial corporate tax revenue because of aggressive international tax planning that has the effect of artificially shifting profits to locations where they are subject to non-taxation or reduced taxation;

Mindful that base erosion and profit shifting (hereinafter referred to as “BEPS”) is a pressing issue not only for industrialised countries but also for emerging economies and developing countries;

Recognising the importance of ensuring that profits are taxed where substantive economic activities generating the profits are carried out and where value is created;

Welcoming the package of measures developed under the OECD/G20 BEPS project (hereinafter referred to as the “OECD/G20 BEPS package”);

Noting that the OECD/G20 BEPS package included tax treaty-related measures to address certain hybrid mismatch arrangements, prevent treaty abuse, address artificial avoidance of permanent establishment status, and improve dispute resolution;

Conscious of the need to ensure swift, co-ordinated and consistent implementation of the treaty-related BEPS measures in a multilateral context;

Noting the need to ensure that existing agreements for the avoidance of double taxation on income are interpreted to eliminate double taxation with respect to the taxes covered by those agreements 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 those agreements for the indirect benefit of residents of third jurisdictions);

Recognising the need for an effective mechanism to implement agreed changes in a synchronised and efficient manner across the network of existing agreements for the avoidance of double taxation on income without the need to bilaterally renegotiate each such agreement;

Have agreed as follows:

PART I.
SCOPE AND INTERPRETATION OF TERMS

Article 1 – Scope of the Convention

This Convention modifies all Covered Tax Agreements as defined in subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms).

Article 2 – Interpretation of Terms

1. For the purpose of this Convention, the following definitions apply:
 - a) The term “Covered Tax Agreement” means an agreement for the avoidance of double taxation with respect to taxes on income (whether or not other taxes are also covered):
 - i) that is in force between two or more:
 - A) Parties; and/or
 - B) jurisdictions or territories which are parties to an agreement described above and for whose international relations a Party is responsible; and
 - ii) with respect to which each such Party has made a notification to the Depositary listing the agreement as well as any amending or accompanying instruments thereto (identified by title, names of the parties, date of signature, and, if applicable at the time of the notification, date of entry into force) as an agreement which it wishes to be covered by this Convention.
 - b) The term “Party” means:
 - i) A State for which this Convention is in force pursuant to Article 34 (Entry into Force); or
 - ii) A jurisdiction which has signed this Convention pursuant to subparagraph b) or c) of paragraph 1 of Article 27 (Signature and Ratification, Acceptance or Approval) and for which this Convention is in force pursuant to Article 34 (Entry into Force).
 - c) The term “Contracting Jurisdiction” means a party to a Covered Tax Agreement.
 - d) The term “Signatory” means a State or jurisdiction which has signed this Convention but for which the Convention is not yet in force.
2. As regards the application of this Convention at any time by a Party, any term not defined herein shall, unless the context otherwise requires, have the meaning that it has at that time under the relevant Covered Tax Agreement.

PART II.
HYBRID MISMATCHES

Article 3 - Transparent Entities

1. For the purposes of a Covered Tax Agreement, income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting Jurisdiction shall be considered to be income of a resident of a Contracting Jurisdiction but only to the extent that the income is treated, for purposes of taxation by that Contracting Jurisdiction, as the income of a resident of that Contracting Jurisdiction.
2. Provisions of a Covered Tax Agreement that require a Contracting Jurisdiction to exempt from income tax or provide a deduction or credit equal to the income tax paid with respect to income derived by a resident of that Contracting Jurisdiction which may be taxed in the other Contracting Jurisdiction according to the provisions of the Covered Tax Agreement shall not apply to the extent that such provisions allow taxation by that other Contracting Jurisdiction solely because the income is also income derived by a resident of that other Contracting Jurisdiction.
3. With respect to Covered Tax Agreements for which one or more Parties has made the reservation described in subparagraph a) of paragraph 3 of Article 11 (Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents), the following sentence will be added at the end of paragraph 1: "In no case shall the provisions of this paragraph be construed to affect a Contracting Jurisdiction's right to tax the residents of that Contracting Jurisdiction."
4. Paragraph 1 (as it may be modified by paragraph 3) shall apply in place of or in the absence of provisions of a Covered Tax Agreement to the extent that they address whether income derived by or through entities or arrangements that are treated as fiscally transparent under the tax law of either Contracting Jurisdiction (whether through a general rule or by identifying in detail the treatment of specific fact patterns and types of entities or arrangements) shall be treated as income of a resident of a Contracting Jurisdiction.
5. A Party may reserve the right:
 - a) for the entirety of this Article not to apply to its Covered Tax Agreements;
 - b) for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 4;
 - c) for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 4 which denies treaty benefits in the case of income derived by or through an entity or arrangement established in a third jurisdiction;
 - d) for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 4 which identifies in detail the treatment of specific fact patterns and types of entities or arrangements;
 - e) for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 4 which identifies in detail the treatment of specific fact patterns and types of entities or arrangements and denies treaty benefits in the case of income derived by or through an entity or arrangement established in a third jurisdiction;

- f) for paragraph 2 not to apply to its Covered Tax Agreements;
- g) for paragraph 1 to apply only to its Covered Tax Agreements that already contain a provision described in paragraph 4 which identifies in detail the treatment of specific fact patterns and types of entities or arrangements.

6. Each Party that has not made a reservation described in subparagraph a) or b) of paragraph 5 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in paragraph 4 that is not subject to a reservation under subparagraphs c) through e) of paragraph 5, and if so, the article and paragraph number of each such provision. In the case of a Party that has made the reservation described in subparagraph g) of paragraph 5, the notification pursuant to the preceding sentence shall be limited to Covered Tax Agreements that are subject to that reservation. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1 (as it may be modified by paragraph 3) to the extent provided in paragraph 4. In other cases, paragraph 1 (as it may be modified by paragraph 3) shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1 (as it may be modified by paragraph 3).

Article 4 – Dual Resident Entities

1. Where by reason of the provisions of a Covered Tax Agreement a person other than an individual is a resident of more than one Contracting Jurisdiction, the competent authorities of the Contracting Jurisdictions shall endeavour to determine by mutual agreement the Contracting Jurisdiction of which such person shall be deemed to be a resident for the purposes of the Covered Tax 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 the Covered Tax Agreement except to the extent and in such manner as may be agreed upon by the competent authorities of the Contracting Jurisdictions.

2. Paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement that provide rules for determining whether a person other than an individual shall be treated as a resident of one of the Contracting Jurisdictions in cases in which that person would otherwise be treated as a resident of more than one Contracting Jurisdiction. Paragraph 1 shall not apply, however, to provisions of a Covered Tax Agreement specifically addressing the residence of companies participating in dual-listed company arrangements.

3. A Party may reserve the right:
- a) for the entirety of this Article not to apply to its Covered Tax Agreements;
 - b) for the entirety of this Article not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence;
 - c) for the entirety of this Article not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by denying treaty benefits without requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence;

- d) for the entirety of this Article not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence, and that set out the treatment of that person under the Covered Tax Agreement where such an agreement cannot be reached;
- e) to replace the last sentence of paragraph 1 with the following text for the purposes of its Covered Tax Agreements: “In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement.”;
- f) for the entirety of this Article not to apply to its Covered Tax Agreements with Parties that have made the reservation described in subparagraph e).

4. Each Party that has not made a reservation described in subparagraph a) of paragraph 3 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in paragraph 2 that is not subject to a reservation under subparagraphs b) through d) of paragraph 3, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1. In other cases, paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1.

Article 5 – Application of Methods for Elimination of Double Taxation

1. A Party may choose to apply either paragraphs 2 and 3 (Option A), paragraphs 4 and 5 (Option B), or paragraphs 6 and 7 (Option C), or may choose to apply none of the Options. Where each Contracting Jurisdiction to a Covered Tax Agreement chooses a different Option (or where one Contracting Jurisdiction chooses to apply an Option and the other chooses to apply none of the Options), the Option chosen by each Contracting Jurisdiction shall apply with respect to its own residents.

Option A

2. Provisions of a Covered Tax Agreement that would otherwise exempt income derived or capital owned by a resident of a Contracting Jurisdiction from tax in that Contracting Jurisdiction for the purpose of eliminating double taxation shall not apply where the other Contracting Jurisdiction applies the provisions of the Covered Tax Agreement to exempt such income or capital from tax or to limit the rate at which such income or capital may be taxed. In the latter case, the first-mentioned Contracting Jurisdiction shall allow as a deduction from the tax on the income or capital of that resident an amount equal to the tax paid in that other Contracting Jurisdiction. Such deduction shall not, however, exceed that part of the tax, as computed before the deduction is given, which is attributable to such items of income or capital which may be taxed in that other Contracting Jurisdiction.

3. Paragraph 2 shall apply to a Covered Tax Agreement that would otherwise require a Contracting Jurisdiction to exempt income or capital described in that paragraph.

Option B

4. Provisions of a Covered Tax Agreement that would otherwise exempt income derived by a resident of a Contracting Jurisdiction from tax in that Contracting Jurisdiction for the purpose of eliminating double taxation because such income is treated as a dividend by that Contracting Jurisdiction shall not apply

where such income gives rise to a deduction for the purpose of determining the taxable profits of a resident of the other Contracting Jurisdiction under the laws of that other Contracting Jurisdiction. In such case, the first-mentioned Contracting Jurisdiction shall allow as a deduction from the tax on the income of that resident an amount equal to the income tax paid in that other Contracting Jurisdiction. Such deduction shall not, however, exceed that part of the income tax, as computed before the deduction is given, which is attributable to such income which may be taxed in that other Contracting Jurisdiction.

5. Paragraph 4 shall apply to a Covered Tax Agreement that would otherwise require a Contracting Jurisdiction to exempt income described in that paragraph.

Option C

6. a) Where a resident of a Contracting Jurisdiction derives income or owns capital which may be taxed in the other Contracting Jurisdiction in accordance with the provisions of a Covered Tax Agreement (except to the extent that these provisions allow taxation by that other Contracting Jurisdiction solely because the income is also income derived by a resident of that other Contracting Jurisdiction), the first-mentioned Contracting Jurisdiction shall allow:

- i) as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in that other Contracting Jurisdiction;
- ii) as a deduction from the tax on the capital of that resident, an amount equal to the capital tax paid in that other Contracting Jurisdiction.

Such deduction shall not, however, exceed that part of the income tax or capital tax, as computed before the deduction is given, which is attributable to the income or the capital which may be taxed in that other Contracting Jurisdiction.

b) Where in accordance with any provision of the Covered Tax Agreement income derived or capital owned by a resident of a Contracting Jurisdiction is exempt from tax in that Contracting Jurisdiction, such Contracting Jurisdiction may nevertheless, in calculating the amount of tax on the remaining income or capital of such resident, take into account the exempted income or capital.

7. Paragraph 6 shall apply in place of provisions of a Covered Tax Agreement that, for purposes of eliminating double taxation, require a Contracting Jurisdiction to exempt from tax in that Contracting Jurisdiction income derived or capital owned by a resident of that Contracting Jurisdiction which, in accordance with the provisions of the Covered Tax Agreement, may be taxed in the other Contracting Jurisdiction.

8. A Party that does not choose to apply an Option under paragraph 1 may reserve the right for the entirety of this Article not to apply with respect to one or more identified Covered Tax Agreements (or with respect to all of its Covered Tax Agreements).

9. A Party that does not choose to apply Option C may reserve the right, with respect to one or more identified Covered Tax Agreements (or with respect to all of its Covered Tax Agreements), not to permit the other Contracting Jurisdiction(s) to apply Option C.

10. Each Party that chooses to apply an Option under paragraph 1 shall notify the Depository of its choice of Option. Such notification shall also include:

- a) in the case of a Party that chooses to apply Option A, the list of its Covered Tax Agreements which contain a provision described in paragraph 3, as well as the article and paragraph number of each such provision;
- b) in the case of a Party that chooses to apply Option B, the list of its Covered Tax Agreements which contain a provision described in paragraph 5, as well as the article and paragraph number of each such provision;
- c) in the case of a Party that chooses to apply Option C, the list of its Covered Tax Agreements which contain a provision described in paragraph 7, as well as the article and paragraph number of each such provision.

An Option shall apply with respect to a provision of a Covered Tax Agreement only where the Party that has chosen to apply that Option has made such a notification with respect to that provision.

PART III.
TREATY ABUSE

Article 6 – Purpose of a Covered Tax Agreement

1. A Covered Tax Agreement shall be modified to include the following preamble text:

“Intending to eliminate 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),”.

2. The text described in paragraph 1 shall be included in a Covered Tax Agreement in place of or in the absence of preamble language of the Covered Tax Agreement referring to an intent to eliminate double taxation, whether or not that language also refers to the intent not to create opportunities for non-taxation or reduced taxation.

3. A Party may also choose to include the following preamble text with respect to its Covered Tax Agreements that do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters:

“Desiring to further develop their economic relationship and to enhance their co-operation in tax matters,”.

4. A Party may reserve the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly.

5. Each Party shall notify the Depository of whether each of its Covered Tax Agreements, other than those that are within the scope of a reservation under paragraph 4, contains preamble language described in paragraph 2, and if so, the text of the relevant preambular paragraph. Where all Contracting Jurisdictions have made such a notification with respect to that preamble language, such preamble language shall be replaced by the text described in paragraph 1. In other cases, the text described in paragraph 1 shall be included in addition to the existing preamble language.

6. Each Party that chooses to apply paragraph 3 shall notify the Depository of its choice. Such notification shall also include the list of its Covered Tax Agreements that do not already contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters. The text described in paragraph 3 shall be included in a Covered Tax Agreement only where all Contracting Jurisdictions have chosen to apply that paragraph and have made such a notification with respect to the Covered Tax Agreement.

Article 7 – Prevention of Treaty Abuse

1. Notwithstanding any provisions of a Covered Tax Agreement, a benefit under the Covered Tax 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 the Covered Tax Agreement.

2. Paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement that deny all or part of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits.

3. A Party that has not made the reservation described in subparagraph a) of paragraph 15 may also choose to apply paragraph 4 with respect to its Covered Tax Agreements.

4. Where a benefit under a Covered Tax Agreement is denied to a person under provisions of the Covered Tax Agreement (as it may be modified by this Convention) that deny all or part of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits, the competent authority of the Contracting Jurisdiction that would otherwise have granted this benefit shall nevertheless treat that person as being entitled to this benefit, or to different benefits with respect to a specific item of income or capital, if such competent authority, upon request from that person and after consideration of the relevant facts and circumstances, determines that such benefits would have been granted to that person in the absence of the transaction or arrangement. The competent authority of the Contracting Jurisdiction to which a request has been made under this paragraph by a resident of the other Contracting Jurisdiction shall consult with the competent authority of that other Contracting Jurisdiction before rejecting the request.

5. Paragraph 4 shall apply to provisions of a Covered Tax Agreement (as it may be modified by this Convention) that deny all or part of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits.

6. A Party may also choose to apply the provisions contained in paragraphs 8 through 13 (hereinafter referred to as the "Simplified Limitation on Benefits Provision") to its Covered Tax Agreements by making the notification described in subparagraph c) of paragraph 17. The Simplified Limitation on Benefits Provision shall apply with respect to a Covered Tax Agreement only where all Contracting Jurisdictions have chosen to apply it.

7. In cases where some but not all of the Contracting Jurisdictions to a Covered Tax Agreement choose to apply the Simplified Limitation on Benefits Provision pursuant to paragraph 6, then, notwithstanding the provisions of that paragraph, the Simplified Limitation on Benefits Provision shall apply with respect to the granting of benefits under the Covered Tax Agreement:

- a) by all Contracting Jurisdictions, if all of the Contracting Jurisdictions that do not choose pursuant to paragraph 6 to apply the Simplified Limitation on Benefits Provision agree to such application by choosing to apply this subparagraph and notifying the Depositary accordingly; or
- b) only by the Contracting Jurisdictions that choose to apply the Simplified Limitation on Benefits Provision, if all of the Contracting Jurisdictions that do not choose pursuant to paragraph 6 to apply the Simplified Limitation on Benefits Provision agree to such application by choosing to apply this subparagraph and notifying the Depositary accordingly.

Simplified Limitation on Benefits Provision

8. Except as otherwise provided in the Simplified Limitation on Benefits Provision, a resident of a Contracting Jurisdiction to a Covered Tax Agreement shall not be entitled to a benefit that would otherwise be accorded by the Covered Tax Agreement, other than a benefit under provisions of the Covered Tax Agreement:

- a) which determine the residence of a person other than an individual which is a resident of more than one Contracting Jurisdiction by reason of provisions of the Covered Tax Agreement that define a resident of a Contracting Jurisdiction;
- b) which provide that a Contracting Jurisdiction will grant to an enterprise of that Contracting Jurisdiction a corresponding adjustment following an initial adjustment made by the other Contracting Jurisdiction, in accordance with the Covered Tax Agreement, to the amount of tax charged in the first-mentioned Contracting Jurisdiction on the profits of an associated enterprise; or
- c) which allow residents of a Contracting Jurisdiction to request that the competent authority of that Contracting Jurisdiction consider cases of taxation not in accordance with the Covered Tax Agreement,

unless such resident is a “qualified person”, as defined in paragraph 9 at the time that the benefit would be accorded.

9. A resident of a Contracting Jurisdiction to a Covered Tax Agreement shall be a qualified person at a time when a benefit would otherwise be accorded by the Covered Tax Agreement if, at that time, the resident is:

- a) an individual;
- b) that Contracting Jurisdiction, or a political subdivision or local authority thereof, or an agency or instrumentality of any such Contracting Jurisdiction, political subdivision or local authority;
- c) a company or other entity, if the principal class of its shares is regularly traded on one or more recognised stock exchanges;
- d) a person, other than an individual, that:
 - i) is a non-profit organisation of a type that is agreed to by the Contracting Jurisdictions through an exchange of diplomatic notes; or
 - ii) is an entity or arrangement established in that Contracting Jurisdiction that is treated as a separate person under the taxation laws of that Contracting Jurisdiction and:
 - A) that is established and operated exclusively or almost exclusively to administer or provide retirement benefits and ancillary or incidental benefits to individuals and that is regulated as such by that Contracting Jurisdiction or one of its political subdivisions or local authorities; or
 - B) that is established and operated exclusively or almost exclusively to invest funds for the benefit of entities or arrangements referred to in subdivision A);

- e) a person other than an individual, if, on at least half the days of a twelve-month period that includes the time when the benefit would otherwise be accorded, persons who are residents of that Contracting Jurisdiction and that are entitled to benefits of the Covered Tax Agreement under subparagraphs a) to d) own, directly or indirectly, at least 50 per cent of the shares of the person.
10. a) A resident of a Contracting Jurisdiction to a Covered Tax Agreement will be entitled to benefits of the Covered Tax Agreement with respect to an item of income derived from the other Contracting Jurisdiction, regardless of whether the resident is a qualified person, if the resident is engaged in the active conduct of a business in the first-mentioned Contracting Jurisdiction, and the income derived from the other Contracting Jurisdiction emanates from, or is incidental to, that business. For purposes of the Simplified Limitation on Benefits Provision, the term “active conduct of a business” shall not include the following activities or any combination thereof:
- i) operating as a holding company;
 - ii) providing overall supervision or administration of a group of companies;
 - iii) providing group financing (including cash pooling); or
 - iv) making or managing investments, unless these activities are carried on by a bank, insurance company or registered securities dealer in the ordinary course of its business as such.
- b) If a resident of a Contracting Jurisdiction to a Covered Tax Agreement derives an item of income from a business activity conducted by that resident in the other Contracting Jurisdiction, or derives an item of income arising in the other Contracting Jurisdiction from a connected person, the conditions described in subparagraph a) shall be considered to be satisfied with respect to such item only if the business activity carried on by the resident in the first-mentioned Contracting Jurisdiction to which the item is related is substantial in relation to the same activity or a complementary business activity carried on by the resident or such connected person in the other Contracting Jurisdiction. Whether a business activity is substantial for the purposes of this subparagraph shall be determined based on all the facts and circumstances.
- c) For purposes of applying this paragraph, activities conducted by connected persons with respect to a resident of a Contracting Jurisdiction to a Covered Tax Agreement shall be deemed to be conducted by such resident.
11. A resident of a Contracting Jurisdiction to a Covered Tax Agreement that is not a qualified person shall also be entitled to a benefit that would otherwise be accorded by the Covered Tax Agreement with respect to an item of income if, on at least half of the days of any twelve-month period that includes the time when the benefit would otherwise be accorded, persons that are equivalent beneficiaries own, directly or indirectly, at least 75 per cent of the beneficial interests of the resident.
12. If a resident of a Contracting Jurisdiction to a Covered Tax Agreement is neither a qualified person pursuant to the provisions of paragraph 9, nor entitled to benefits under paragraph 10 or 11, the competent authority of the other Contracting Jurisdiction may, nevertheless, grant the benefits of the Covered Tax Agreement, or benefits with respect to a specific item of income, taking into account the object and purpose of the Covered Tax Agreement, but only if such resident demonstrates to the satisfaction of such competent authority that neither its establishment, acquisition or maintenance, nor the conduct of its

operations, had as one of its principal purposes the obtaining of benefits under the Covered Tax Agreement. Before either granting or denying a request made under this paragraph by a resident of a Contracting Jurisdiction, the competent authority of the other Contracting Jurisdiction to which the request has been made shall consult with the competent authority of the first-mentioned Contracting Jurisdiction.

13. For the purposes of the Simplified Limitation on Benefits Provision:

- a) the term “recognised stock exchange” means:
 - i) any stock exchange established and regulated as such under the laws of either Contracting Jurisdiction; and
 - ii) any other stock exchange agreed upon by the competent authorities of the Contracting Jurisdictions;
- b) the term “principal class of shares” means the class or classes of shares of a company which represents the majority of the aggregate vote and value of the company or the class or classes of beneficial interests of an entity which represents in the aggregate a majority of the aggregate vote and value of the entity;
- c) the term “equivalent beneficiary” means any person who would be entitled to benefits with respect to an item of income accorded by a Contracting Jurisdiction to a Covered Tax Agreement under the domestic law of that Contracting Jurisdiction, the Covered Tax Agreement or any other international instrument which are equivalent to, or more favourable than, benefits to be accorded to that item of income under the Covered Tax Agreement; for the purposes of determining whether a person is an equivalent beneficiary with respect to dividends, the person shall be deemed to hold the same capital of the company paying the dividends as such capital the company claiming the benefit with respect to the dividends holds;
- d) with respect to entities that are not companies, the term “shares” means interests that are comparable to shares;
- e) two persons shall be “connected persons” if one owns, directly or indirectly, at least 50 per cent of the beneficial interest in the other (or, in the case of a company, at least 50 per cent of the aggregate vote and value of the company's shares) or another person owns, directly or indirectly, at least 50 per cent of the beneficial interest (or, in the case of a company, at least 50 per cent of the aggregate vote and value of the company's shares) in each person; in any case, a person shall be connected to another if, based on all the relevant facts and circumstances, one has control of the other or both are under the control of the same person or persons.

14. The Simplified Limitation on Benefits Provision shall apply in place of or in the absence of provisions of a Covered Tax Agreement that would limit the benefits of the Covered Tax Agreement (or that would limit benefits other than a benefit under the provisions of the Covered Tax Agreement relating to residence, associated enterprises or non-discrimination or a benefit that is not restricted solely to residents of a Contracting Jurisdiction) only to a resident that qualifies for such benefits by meeting one or more categorical tests.

15. A Party may reserve the right:

- a) for paragraph 1 not to apply to its Covered Tax Agreements on the basis that it intends to adopt a combination of a detailed limitation on benefits provision and either rules to address conduit financing structures or a principal purpose test, thereby meeting the minimum standard for preventing treaty abuse under the OECD/G20 BEPS package; in such cases, the Contracting Jurisdictions shall endeavour to reach a mutually satisfactory solution which meets the minimum standard;
- b) for paragraph 1 (and paragraph 4, in the case of a Party that has chosen to apply that paragraph) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits;
- c) for the Simplified Limitation on Benefits Provision not to apply to its Covered Tax Agreements that already contain the provisions described in paragraph 14.

16. Except where the Simplified Limitation on Benefits Provision applies with respect to the granting of benefits under a Covered Tax Agreement by one or more Parties pursuant to paragraph 7, a Party that chooses pursuant to paragraph 6 to apply the Simplified Limitation on Benefits Provision may reserve the right for the entirety of this Article not to apply with respect to its Covered Tax Agreements for which one or more of the other Contracting Jurisdictions has not chosen to apply the Simplified Limitation on Benefits Provision. In such cases, the Contracting Jurisdictions shall endeavour to reach a mutually satisfactory solution which meets the minimum standard for preventing treaty abuse under the OECD/G20 BEPS package.

17. a) Each Party that has not made the reservation described in subparagraph a) of paragraph 15 shall notify the Depositary of whether each of its Covered Tax Agreements that is not subject to a reservation described in subparagraph b) of paragraph 15 contains a provision described in paragraph 2, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1 (and where applicable, paragraph 4). In other cases, paragraph 1 (and where applicable, paragraph 4) shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1 (and where applicable, paragraph 4). A Party making a notification under this subparagraph may also include a statement that while such Party accepts the application of paragraph 1 alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in addition to or in replacement of paragraph 1, through bilateral negotiation.
- b) Each Party that chooses to apply paragraph 4 shall notify the Depositary of its choice. Paragraph 4 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification.
- c) Each Party that chooses to apply the Simplified Limitation on Benefits Provision pursuant to paragraph 6 shall notify the Depositary of its choice. Unless such Party has made the reservation described in subparagraph c) of paragraph 15, such notification shall also include the list of its Covered Tax Agreements which contain a provision described in paragraph 14, as well as the article and paragraph number of each such provision.

- d) Each Party that does not choose to apply the Simplified Limitation on Benefits Provision pursuant to paragraph 6, but chooses to apply either subparagraph a) or b) of paragraph 7 shall notify the Depositary of its choice of subparagraph. Unless such Party has made the reservation described in subparagraph c) of paragraph 15, such notification shall also include the list of its Covered Tax Agreements which contain a provision described in paragraph 14, as well as the article and paragraph number of each such provision.
- e) Where all Contracting Jurisdictions have made a notification under subparagraph c) or d) with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the Simplified Limitation on Benefits Provision. In other cases, the Simplified Limitation on Benefits Provision shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with the Simplified Limitation on Benefits Provision.

Article 8 – Dividend Transfer Transactions

1. Provisions of a Covered Tax Agreement that exempt dividends paid by a company which is a resident of a Contracting Jurisdiction from tax or that limit the rate at which such dividends may be taxed, provided that the beneficial owner or the recipient is a company which is a resident of the other Contracting Jurisdiction and which owns, holds or controls more than a certain amount of the capital, shares, stock, voting power, voting rights or similar ownership interests of the company paying the dividends, shall apply only if the ownership conditions described in those provisions are met throughout a 365 day period that includes the day of the payment of the dividends (for the purpose of computing that period, no account shall be taken of changes of ownership that would directly result from a corporate reorganisation, such as a merger or divisive reorganisation, of the company that holds the shares or that pays the dividends).

2. The minimum holding period provided in paragraph 1 shall apply in place of or in the absence of a minimum holding period in provisions of a Covered Tax Agreement described in paragraph 1.

3. A Party may reserve the right:

- a) for the entirety of this Article not to apply to its Covered Tax Agreements;
- b) for the entirety of this Article not to apply to its Covered Tax Agreements to the extent that the provisions described in paragraph 1 already include:
 - i) a minimum holding period;
 - ii) a minimum holding period shorter than a 365 day period; or
 - iii) a minimum holding period longer than a 365 day period.

4. Each Party that has not made a reservation described in subparagraph a) of paragraph 3 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in paragraph 1 that is not subject to a reservation described in subparagraph b) of paragraph 3, and if so, the article and paragraph number of each such provision. Paragraph 1 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that provision.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

1. Provisions of a Covered Tax Agreement providing that gains derived by a resident of a Contracting Jurisdiction from the alienation of shares or other rights of participation in an entity may be taxed in the other Contracting Jurisdiction provided that these shares or rights derived more than a certain part of their value from immovable property (real property) situated in that other Contracting Jurisdiction (or provided that more than a certain part of the property of the entity consists of such immovable property (real property)):

- a) shall apply if the relevant value threshold is met at any time during the 365 days preceding the alienation; and
- b) shall apply to shares or comparable interests, such as interests in a partnership or trust (to the extent that such shares or interests are not already covered) in addition to any shares or rights already covered by the provisions.

2. The period provided in subparagraph a) of paragraph 1 shall apply in place of or in the absence of a time period for determining whether the relevant value threshold in provisions of a Covered Tax Agreement described in paragraph 1 was met.

3. A Party may also choose to apply paragraph 4 with respect to its Covered Tax Agreements.

4. For purposes of a Covered Tax Agreement, gains derived by a resident of a Contracting Jurisdiction from the alienation of shares or comparable interests, such as interests in a partnership or trust, may be taxed in the other Contracting Jurisdiction if, at any time during the 365 days preceding the alienation, these shares or comparable interests derived more than 50 per cent of their value directly or indirectly from immovable property (real property) situated in that other Contracting Jurisdiction.

5. Paragraph 4 shall apply in place of or in the absence of provisions of a Covered Tax Agreement providing that gains derived by a resident of a Contracting Jurisdiction from the alienation of shares or other rights of participation in an entity may be taxed in the other Contracting Jurisdiction provided that these shares or rights derived more than a certain part of their value from immovable property (real property) situated in that other Contracting Jurisdiction, or provided that more than a certain part of the property of the entity consists of such immovable property (real property).

6. A Party may reserve the right:

- a) for paragraph 1 not to apply to its Covered Tax Agreements;
- b) for subparagraph a) of paragraph 1 not to apply to its Covered Tax Agreements;
- c) for subparagraph b) of paragraph 1 not to apply to its Covered Tax Agreements;
- d) for subparagraph a) of paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision of the type described in paragraph 1 that includes a period for determining whether the relevant value threshold was met;

- e) for subparagraph b) of paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision of the type described in paragraph 1 that applies to the alienation of interests other than shares;
- f) for paragraph 4 not to apply to its Covered Tax Agreements that already contain the provisions described in paragraph 5.

7. Each Party that has not made the reservation described in subparagraph a) of paragraph 6 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in paragraph 1, and if so, the article and paragraph number of each such provision. Paragraph 1 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made a notification with respect to that provision.

8. Each Party that chooses to apply paragraph 4 shall notify the Depository of its choice. Paragraph 4 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification. In such case, paragraph 1 shall not apply with respect to that Covered Tax Agreement. In the case of a Party that has not made the reservation described in subparagraph f) of paragraph 6 and has made the reservation described in subparagraph a) of paragraph 6, such notification shall also include the list of its Covered Tax Agreements which contain a provision described in paragraph 5, as well as the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made a notification with respect to a provision of a Covered Tax Agreement under this paragraph or paragraph 7, that provision shall be replaced by the provisions of paragraph 4. In other cases, paragraph 4 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 4.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

1. Where:

- a) an enterprise of a Contracting Jurisdiction to a Covered Tax Agreement derives income from the other Contracting Jurisdiction and the first-mentioned Contracting Jurisdiction treats such income as attributable to a permanent establishment of the enterprise situated in a third jurisdiction; and
- b) the profits attributable to that permanent establishment are exempt from tax in the first-mentioned Contracting Jurisdiction,

the benefits of the Covered Tax Agreement shall not apply to any item of income on which the tax in the third jurisdiction is less than 60 per cent of the tax that would be imposed in the first-mentioned Contracting Jurisdiction on that item of income if that permanent establishment were situated in the first-mentioned Contracting Jurisdiction. In such a case, any income to which the provisions of this paragraph apply shall remain taxable according to the domestic law of the other Contracting Jurisdiction, notwithstanding any other provisions of the Covered Tax Agreement.

2. Paragraph 1 shall not apply if the income derived from the other Contracting Jurisdiction described in paragraph 1 is derived in connection with or is incidental to the active conduct of a business carried on through the permanent establishment (other than the business of making, managing or simply holding investments for the enterprise's own account, unless these activities are banking, insurance or securities activities carried on by a bank, insurance enterprise or registered securities dealer, respectively).

3. If benefits under a Covered Tax Agreement are denied pursuant to paragraph 1 with respect to an item of income derived by a resident of a Contracting Jurisdiction, the competent authority of the other Contracting Jurisdiction may, nevertheless, grant these benefits with respect to that item of income if, in response to a request by such resident, such competent authority determines that granting such benefits is justified in light of the reasons such resident did not satisfy the requirements of paragraphs 1 and 2. The competent authority of the Contracting Jurisdiction to which a request has been made under the preceding sentence by a resident of the other Contracting Jurisdiction shall consult with the competent authority of that other Contracting Jurisdiction before either granting or denying the request.
4. Paragraphs 1 through 3 shall apply in place of or in the absence of provisions of a Covered Tax Agreement that deny or limit benefits that would otherwise be granted to an enterprise of a Contracting Jurisdiction which derives income from the other Contracting Jurisdiction that is attributable to a permanent establishment of the enterprise situated in a third jurisdiction.
5. A Party may reserve the right:
- for the entirety of this Article not to apply to its Covered Tax Agreements;
 - for the entirety of this Article not to apply to its Covered Tax Agreements that already contain the provisions described in paragraph 4;
 - for this Article to apply only to its Covered Tax Agreements that already contain the provisions described in paragraph 4.
6. Each Party that has not made the reservation described in subparagraph a) or b) of paragraph 5 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in paragraph 4, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraphs 1 through 3. In other cases, paragraphs 1 through 3 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with those paragraphs.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

1. A Covered Tax Agreement shall not affect the taxation by a Contracting Jurisdiction of its residents, except with respect to the benefits granted under provisions of the Covered Tax Agreement:
- which require that Contracting Jurisdiction to grant to an enterprise of that Contracting Jurisdiction a correlative or corresponding adjustment following an initial adjustment made by the other Contracting Jurisdiction, in accordance with the Covered Tax Agreement, to the amount of tax charged in the first-mentioned Contracting Jurisdiction on the profits of a permanent establishment of the enterprise or the profits of an associated enterprise;
 - which may affect how that Contracting Jurisdiction taxes an individual who is a resident of that Contracting Jurisdiction if that individual derives income in respect of services rendered to the other Contracting Jurisdiction or a political subdivision or local authority or other comparable body thereof;
 - which may affect how that Contracting Jurisdiction taxes an individual who is a resident of that Contracting Jurisdiction if that individual is also a student, business apprentice or trainee,

or a teacher, professor, lecturer, instructor, researcher or research scholar who meets the conditions of the Covered Tax Agreement;

- d) which require that Contracting Jurisdiction to provide a tax credit or tax exemption to residents of that Contracting Jurisdiction with respect to the income that the other Contracting Jurisdiction may tax in accordance with the Covered Tax Agreement (including profits that are attributable to a permanent establishment situated in that other Contracting Jurisdiction in accordance with the Covered Tax Agreement);
- e) which protect residents of that Contracting Jurisdiction against certain discriminatory taxation practices by that Contracting Jurisdiction;
- f) which allow residents of that Contracting Jurisdiction to request that the competent authority of that or either Contracting Jurisdiction consider cases of taxation not in accordance with the Covered Tax Agreement;
- g) which may affect how that Contracting Jurisdiction taxes an individual who is a resident of that Contracting Jurisdiction when that individual is a member of a diplomatic mission, government mission or consular post of the other Contracting Jurisdiction;
- h) which provide that pensions or other payments made under the social security legislation of the other Contracting Jurisdiction shall be taxable only in that other Contracting Jurisdiction;
- i) which provide that pensions and similar payments, annuities, alimony payments or other maintenance payments arising in the other Contracting Jurisdiction shall be taxable only in that other Contracting Jurisdiction; or
- j) which otherwise expressly limit a Contracting Jurisdiction's right to tax its own residents or provide expressly that the Contracting Jurisdiction in which an item of income arises has the exclusive right to tax that item of income.

2. Paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement stating that the Covered Tax Agreement would not affect the taxation by a Contracting Jurisdiction of its residents.

3. A Party may reserve the right:

- a) for the entirety of this Article not to apply to its Covered Tax Agreements;
- b) for the entirety of this Article not to apply to its Covered Tax Agreements that already contain the provisions described in paragraph 2.

4. Each Party that has not made the reservation described in subparagraph a) or b) of paragraph 3 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in paragraph 2, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1. In other cases, paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1.

PART IV.
AVOIDANCE OF PERMANENT ESTABLISHMENT STATUS

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

1. Notwithstanding the provisions of a Covered Tax Agreement that define the term “permanent establishment”, but subject to paragraph 2, where a person is acting in a Contracting Jurisdiction to a Covered Tax Agreement on behalf of an enterprise and, in doing so, habitually concludes contracts, or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise, and these contracts are:

- a) in the name of the enterprise; or
- b) for the transfer of the ownership of, or for the granting of the right to use, property owned by that enterprise or that the enterprise has the right to use; or
- c) for the provision of services by that enterprise,

that enterprise shall be deemed to have a permanent establishment in that Contracting Jurisdiction in respect of any activities which that person undertakes for the enterprise unless these activities, if they were exercised by the enterprise through a fixed place of business of that enterprise situated in that Contracting Jurisdiction, would not cause that fixed place of business to be deemed to constitute a permanent establishment under the definition of permanent establishment included in the Covered Tax Agreement (as it may be modified by this Convention).

2. Paragraph 1 shall not apply where the person acting in a Contracting Jurisdiction to a Covered Tax Agreement on behalf of an enterprise of the other Contracting Jurisdiction carries on business in the first-mentioned Contracting Jurisdiction as an independent agent and acts for the enterprise in the ordinary course of that business. Where, however, a person acts exclusively or almost exclusively on behalf of one or more enterprises to which it is closely related, that person shall not be considered to be an independent agent within the meaning of this paragraph with respect to any such enterprise.

3.
 - a) Paragraph 1 shall apply in place of provisions of a Covered Tax Agreement that describe the conditions under which an enterprise shall be deemed to have a permanent establishment in a Contracting Jurisdiction (or a person shall be deemed to be a permanent establishment in a Contracting Jurisdiction) in respect of an activity which a person other than an agent of an independent status undertakes for the enterprise, but only to the extent that such provisions address the situation in which such person has, and habitually exercises, in that Contracting Jurisdiction an authority to conclude contracts in the name of the enterprise.
 - b) Paragraph 2 shall apply in place of provisions of a Covered Tax Agreement that provide that an enterprise shall not be deemed to have a permanent establishment in a Contracting Jurisdiction in respect of an activity which an agent of an independent status undertakes for the enterprise.

4. A Party may reserve the right for the entirety of this Article not to apply to its Covered Tax Agreements.

5. Each Party that has not made a reservation described in paragraph 4 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in subparagraph a) of

paragraph 3, as well as the article and paragraph number of each such provision. Paragraph 1 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made a notification with respect to that provision.

6. Each Party that has not made a reservation described in paragraph 4 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in subparagraph b) of paragraph 3, as well as the article and paragraph number of each such provision. Paragraph 2 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that provision.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

1. A Party may choose to apply paragraph 2 (Option A) or paragraph 3 (Option B) or to apply neither Option.

Option A

2. Notwithstanding the provisions of a Covered Tax Agreement that define the term “permanent establishment”, the term “permanent establishment” shall be deemed not to include:

- a) the activities specifically listed in the Covered Tax Agreement (prior to modification by this Convention) as activities deemed not to constitute a permanent establishment, whether or not that exception from permanent establishment status is contingent on the activity being of a preparatory or auxiliary character;
- b) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any activity not described in subparagraph a);
- c) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) and b),

provided that such activity or, in the case of subparagraph c), the overall activity of the fixed place of business, is of a preparatory or auxiliary character.

Option B

3. Notwithstanding the provisions of a Covered Tax Agreement that define the term “permanent establishment”, the term “permanent establishment” shall be deemed not to include:

- a) the activities specifically listed in the Covered Tax Agreement (prior to modification by this Convention) as activities deemed not to constitute a permanent establishment, whether or not that exception from permanent establishment status is contingent on the activity being of a preparatory or auxiliary character, except to the extent that the relevant provision of the Covered Tax Agreement provides explicitly that a specific activity shall be deemed not to constitute a permanent establishment provided that the activity is of a preparatory or auxiliary character;

- b) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any activity not described in subparagraph a), provided that this activity is of a preparatory or auxiliary character;
- c) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) and b), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

4. A provision of a Covered Tax Agreement (as it may be modified by paragraph 2 or 3) that lists specific activities deemed not to constitute a permanent establishment shall not apply to a fixed place of business that is used or maintained by an enterprise if the same enterprise or a closely related enterprise carries on business activities at the same place or at another place in the same Contracting Jurisdiction and:

- a) that place or other place constitutes a permanent establishment for the enterprise or the closely related enterprise under the provisions of a Covered Tax Agreement defining a permanent establishment; or
- b) the overall activity resulting from the combination of the activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, is not of a preparatory or auxiliary character,

provided that the business activities carried on by the two enterprises at the same place, or by the same enterprise or closely related enterprises at the two places, constitute complementary functions that are part of a cohesive business operation.

- 5. a) Paragraph 2 or 3 shall apply in place of the relevant parts of provisions of a Covered Tax Agreement that list specific activities that are deemed not to constitute a permanent establishment even if the activity is carried on through a fixed place of business (or provisions of a Covered Tax Agreement that operate in a comparable manner).
- b) Paragraph 4 shall apply to provisions of a Covered Tax Agreement (as they may be modified by paragraph 2 or 3) that list specific activities that are deemed not to constitute a permanent establishment even if the activity is carried on through a fixed place of business (or provisions of a Covered Tax Agreement that operate in a comparable manner).

6. A Party may reserve the right:

- a) for the entirety of this Article not to apply to its Covered Tax Agreements;
- b) for paragraph 2 not to apply to its Covered Tax Agreements that explicitly state that a list of specific activities shall be deemed not to constitute a permanent establishment only if each of the activities is of a preparatory or auxiliary character;
- c) for paragraph 4 not to apply to its Covered Tax Agreements.

7. Each Party that chooses to apply an Option under paragraph 1 shall notify the Depository of its choice of Option. Such notification shall also include the list of its Covered Tax Agreements which contain a provision described in subparagraph a) of paragraph 5, as well as the article and paragraph number of each such provision. An Option shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have chosen to apply the same Option and have made such a notification with respect to that provision.

8. Each Party that has not made a reservation described in subparagraph a) or c) of paragraph 6 and does not choose to apply an Option under paragraph 1 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in subparagraph b) of paragraph 5, as well as the article and paragraph number of each such provision. Paragraph 4 shall apply with respect to a provision of a Covered Tax Agreement only where all Contracting Jurisdictions have made a notification with respect to that provision under this paragraph or paragraph 7.

Article 14 – Splitting-up of Contracts

1. For the sole purpose of determining whether the period (or periods) referred to in a provision of a Covered Tax Agreement that stipulates a period (or periods) of time after which specific projects or activities shall constitute a permanent establishment has been exceeded:

- a) where an enterprise of a Contracting Jurisdiction carries on activities in the other Contracting Jurisdiction at a place that constitutes a building site, construction project, installation project or other specific project identified in the relevant provision of the Covered Tax Agreement, or carries on supervisory or consultancy activities in connection with such a place, in the case of a provision of a Covered Tax Agreement that refers to such activities, and these activities are carried on during one or more periods of time that, in the aggregate, exceed 30 days without exceeding the period or periods referred to in the relevant provision of the Covered Tax Agreement; and
- b) where connected activities are carried on in that other Contracting Jurisdiction at (or, where the relevant provision of the Covered Tax Agreement applies to supervisory or consultancy activities, in connection with) the same building site, construction or installation project, or other place identified in the relevant provision of the Covered Tax Agreement during different periods of time, each exceeding 30 days, by one or more enterprises closely related to the first-mentioned enterprise,

these different periods of time shall be added to the aggregate period of time during which the first-mentioned enterprise has carried on activities at that building site, construction or installation project, or other place identified in the relevant provision of the Covered Tax Agreement.

2. Paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement to the extent that such provisions address the division of contracts into multiple parts to avoid the application of a time period or periods in relation to the existence of a permanent establishment for specific projects or activities described in paragraph 1.

3. A Party may reserve the right:

- a) for the entirety of this Article not to apply to its Covered Tax Agreements;
- b) for the entirety of this Article not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources.

4. Each Party that has not made a reservation described in subparagraph a) of paragraph 3 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in paragraph 2 that is not subject to a reservation under subparagraph b) of paragraph 3, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by

the provisions of paragraph 1 to the extent provided in paragraph 2. In other cases, paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1.

Article 15 – Definition of a Person Closely Related to an Enterprise

1. For the purposes of the provisions of a Covered Tax Agreement that are modified by paragraph 2 of Article 12 (Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies), paragraph 4 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions), or paragraph 1 of Article 14 (Splitting-up of Contracts), a person is closely related to an enterprise if, based on all the relevant facts and circumstances, one has control of the other or both are under the control of the same persons or enterprises. In any case, a person shall be considered to be closely related to an enterprise if one possesses directly or indirectly more than 50 per cent of the beneficial interest in the other (or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) or if another person possesses directly or indirectly more than 50 per cent of the beneficial interest (or, in the case of a company, more than 50 per cent of the aggregate vote and value of the company's shares or of the beneficial equity interest in the company) in the person and the enterprise.

2. A Party that has made the reservations described in paragraph 4 of Article 12 (Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies), subparagraph a) or c) of paragraph 6 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions), and subparagraph a) of paragraph 3 of Article 14 (Splitting-up of Contracts) may reserve the right for the entirety of this Article not to apply to the Covered Tax Agreements to which those reservations apply.

PART V.
IMPROVING DISPUTE RESOLUTION

Article 16 – Mutual Agreement Procedure

1. Where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, that person may, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, present the case to the competent authority of either Contracting Jurisdiction. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax 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 Jurisdiction, with a view to the avoidance of taxation which is not in accordance with the Covered Tax Agreement. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting Jurisdictions.
3. The competent authorities of the Contracting Jurisdictions shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Covered Tax Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Covered Tax Agreement.
4. a) i) The first sentence of paragraph 1 shall apply in place of or in the absence of provisions of a Covered Tax Agreement (or parts thereof) that provide that where a person considers that the actions of one or both of the Contracting Jurisdiction result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, that person may, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, present the case to the competent authority of the Contracting Jurisdiction of which that person is a resident including provisions under which, if the case presented by that person comes under the provisions of a Covered Tax Agreement relating to non-discrimination based on nationality, the case may be presented to the competent authority of the Contracting Jurisdiction of which that person is a national.
ii) The second sentence of paragraph 1 shall apply in place of provisions of a Covered Tax Agreement that provide that a case referred to in the first sentence of paragraph 1 must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement, or in the absence of a provision of a Covered Tax Agreement describing the time period within which such a case must be presented.
- b) i) The first sentence of paragraph 2 shall apply in the absence of provisions of a Covered Tax Agreement that provide that the competent authority that is presented with the case by the person referred to in paragraph 1 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 Jurisdiction, with a view to the avoidance of taxation which is not in accordance with the Covered Tax Agreement.

- ii) The second sentence of paragraph 2 shall apply in the absence of provisions of a Covered Tax Agreement providing that any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting Jurisdictions.
 - c)
 - i) The first sentence of paragraph 3 shall apply in the absence of provisions of a Covered Tax Agreement that provide that the competent authorities of the Contracting Jurisdictions shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Covered Tax Agreement.
 - ii) The second sentence of paragraph 3 shall apply in the absence of provisions of a Covered Tax Agreement that provide that the competent authorities of the Contracting Jurisdictions may also consult together for the elimination of double taxation in cases not provided for in the Covered Tax Agreement.
5. A Party may reserve the right:
- a) for the first sentence of paragraph 1 not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified;
 - b) for the second sentence of paragraph 1 not to apply to its Covered Tax Agreements that do not provide that the case referred to in the first sentence of paragraph 1 must be presented within a specific time period on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS package by ensuring that for the purposes of all such Covered Tax Agreements the taxpayer referred to in paragraph 1 is allowed to present the case within a period of at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement;
 - c) for the second sentence of paragraph 2 not to apply to its Covered Tax Agreements on the basis that for the purposes of all of its Covered Tax Agreements:
 - i) any agreement reached via the mutual agreement procedure shall be implemented notwithstanding any time limits in the domestic laws of the Contracting Jurisdictions; or
 - ii) it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS package by accepting, in its bilateral treaty negotiations, a treaty provision providing that:

- A) the Contracting Jurisdictions shall make no adjustment to the profits that are attributable to a permanent establishment of an enterprise of one of the Contracting Jurisdictions after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have been attributable to the permanent establishment (this provision shall not apply in the case of fraud, gross negligence or wilful default); and
 - B) the Contracting Jurisdictions shall not include in the profits of an enterprise, and tax accordingly, profits that would have accrued to the enterprise but that by reason of the conditions referred to in a provision in the Covered Tax Agreement relating to associated enterprises have not so accrued, after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have accrued to the enterprise (this provision shall not apply in the case of fraud, gross negligence or wilful default).
6. a) Each Party that has not made a reservation described in subparagraph a) of paragraph 5 shall notify the Depository of whether each of its Covered Tax Agreements contains a provision described in clause i) of subparagraph a) of paragraph 4, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the first sentence of paragraph 1. In other cases, the first sentence of paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with that sentence.
- b) Each Party that has not made the reservation described in subparagraph b) of paragraph 5 shall notify the Depository of:
- i) the list of its Covered Tax Agreements which contain a provision that provides that a case referred to in the first sentence of paragraph 1 must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement, as well as the article and paragraph number of each such provision; a provision of a Covered Tax Agreement shall be replaced by the second sentence of paragraph 1 where all Contracting Jurisdictions have made such a notification with respect to that provision; in other cases, subject to clause ii), the second sentence of paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with the second sentence of paragraph 1;
 - ii) the list of its Covered Tax Agreements which contain a provision that provides that a case referred to in the first sentence of paragraph 1 must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement, as well as the article and paragraph number of each such provision; the second sentence of paragraph 1 shall not apply to a Covered Tax Agreement where any Contracting Jurisdiction has made such a notification with respect to that Covered Tax Agreement.
- c) Each Party shall notify the Depository of:
- i) the list of its Covered Tax Agreements which do not contain a provision described in clause i) of subparagraph b) of paragraph 4; the first sentence of paragraph 2 shall apply

- to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that Covered Tax Agreement;
- ii) in the case of a Party that has not made the reservation described in subparagraph c) of paragraph 5, the list of its Covered Tax Agreements which do not contain a provision described in clause ii) of subparagraph b) of paragraph 4; the second sentence of paragraph 2 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that Covered Tax Agreement.
- d) Each Party shall notify the Depository of:
- i) the list of its Covered Tax Agreements which do not contain a provision described in clause i) of subparagraph c) of paragraph 4; the first sentence of paragraph 3 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that Covered Tax Agreement;
- ii) the list of its Covered Tax Agreements which do not contain a provision described in clause ii) of subparagraph c) of paragraph 4; the second sentence of paragraph 3 shall apply to a Covered Tax Agreement only where all Contracting Jurisdictions have made such a notification with respect to that Covered Tax Agreement.

Article 17 – Corresponding Adjustments

1. Where a Contracting Jurisdiction includes in the profits of an enterprise of that Contracting Jurisdiction — and taxes accordingly — profits on which an enterprise of the other Contracting Jurisdiction has been charged to tax in that other Contracting Jurisdiction and the profits so included are profits which would have accrued to the enterprise of the first-mentioned Contracting Jurisdiction if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other Contracting Jurisdiction 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 the Covered Tax Agreement and the competent authorities of the Contracting Jurisdictions shall if necessary consult each other.

2. Paragraph 1 shall apply in place of or in the absence of a provision that requires a Contracting Jurisdiction to make an appropriate adjustment to the amount of the tax charged therein on the profits of an enterprise of that Contracting Jurisdiction where the other Contracting Jurisdiction includes those profits in the profits of an enterprise of that other Contracting Jurisdiction and taxes those profits accordingly, and the profits so included are profits which would have accrued to the enterprise of that other Contracting Jurisdiction if the conditions made between the two enterprises had been those which would have been made between independent enterprises.

3. A Party may reserve the right:
- a) for the entirety of this Article not to apply to its Covered Tax Agreements that already contain a provision described in paragraph 2;
- b) for the entirety of this Article not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in paragraph 2 in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in paragraph 1; or
 - ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure;
 - c) in the case of a Party that has made a reservation under clause ii) of subparagraph c) of paragraph 5 of Article 16 (Mutual Agreement Procedure), for the entirety of this Article not to apply to its Covered Tax Agreements on the basis that in its bilateral treaty negotiations it shall accept a treaty provision of the type contained in paragraph 1, provided that the Contracting Jurisdictions were able to reach agreement on that provision and on the provisions described in clause ii) of subparagraph c) of paragraph 5 of Article 16 (Mutual Agreement Procedure).
4. Each Party that has not made a reservation described in paragraph 3 shall notify the Depositary of whether each of its Covered Tax Agreements contains a provision described in paragraph 2, and if so, the article and paragraph number of each such provision. Where all Contracting Jurisdictions have made such a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of paragraph 1. In other cases, paragraph 1 shall supersede the provisions of the Covered Tax Agreement only to the extent that those provisions are incompatible with paragraph 1.

PART VI.
ARBITRATION

Article 18 – Choice to Apply Part VI

A Party may choose to apply this Part with respect to its Covered Tax Agreements and shall notify the Depository accordingly. This Part shall apply in relation to two Contracting Jurisdictions with respect to a Covered Tax Agreement only where both Contracting Jurisdictions have made such a notification.

Article 19 – Mandatory Binding Arbitration

1. Where:

- a) under a provision of a Covered Tax Agreement (as it may be modified by paragraph 1 of Article 16 (Mutual Agreement Procedure)) that provides that a person may present a case to a competent authority of a Contracting Jurisdiction where that person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement (as it may be modified by the Convention), a person has presented a case to the competent authority of a Contracting Jurisdiction on the basis that the actions of one or both of the Contracting Jurisdictions have resulted for that person in taxation not in accordance with the provisions of the Covered Tax Agreement (as it may be modified by the Convention); and
- b) the competent authorities are unable to reach an agreement to resolve that case pursuant to a provision of a Covered Tax Agreement (as it may be modified by paragraph 2 of Article 16 (Mutual Agreement Procedure)) that provides that the competent authority shall endeavour to resolve the case by mutual agreement with the competent authority of the other Contracting Jurisdiction, within a period of two years beginning on the start date referred to in paragraph 8 or 9, as the case may be (unless, prior to the expiration of that period the competent authorities of the Contracting Jurisdictions have agreed to a different time period with respect to that case and have notified the person who presented the case of such agreement),

any unresolved issues arising from the case shall, if the person so requests in writing, be submitted to arbitration in the manner described in this Part, according to any rules or procedures agreed upon by the competent authorities of the Contracting Jurisdictions pursuant to the provisions of paragraph 10.

2. Where a competent authority has suspended the mutual agreement procedure referred to in paragraph 1 because a case with respect to one or more of the same issues is pending before court or administrative tribunal, the period provided in subparagraph b) of paragraph 1 will stop running until either a final decision has been rendered by the court or administrative tribunal or the case has been suspended or withdrawn. In addition, where a person who presented a case and a competent authority have agreed to suspend the mutual agreement procedure, the period provided in subparagraph b) of paragraph 1 will stop running until the suspension has been lifted.

3. Where both competent authorities agree that a person directly affected by the case has failed to provide in a timely manner any additional material information requested by either competent authority after the start of the period provided in subparagraph b) of paragraph 1, the period provided in subparagraph b) of paragraph 1 shall be extended for an amount of time equal to the period beginning on

the date by which the information was requested and ending on the date on which that information was provided.

4. a) The arbitration decision with respect to the issues submitted to arbitration shall be implemented through the mutual agreement concerning the case referred to in paragraph 1. The arbitration decision shall be final.
 - b) The arbitration decision shall be binding on both Contracting Jurisdictions except in the following cases:
 - i) if a person directly affected by the case does not accept the mutual agreement that implements the arbitration decision. In such a case, the case shall not be eligible for any further consideration by the competent authorities. The mutual agreement that implements the arbitration decision on the case shall be considered not to be accepted by a person directly affected by the case if any person directly affected by the case does not, within 60 days after the date on which notification of the mutual agreement is sent to the person, withdraw all issues resolved in the mutual agreement implementing the arbitration decision from consideration by any court or administrative tribunal or otherwise terminate any pending court or administrative proceedings with respect to such issues in a manner consistent with that mutual agreement.
 - ii) if a final decision of the courts of one of the Contracting Jurisdictions holds that the arbitration decision is invalid. In such a case, the request for arbitration under paragraph 1 shall be considered not to have been made, and the arbitration process shall be considered not to have taken place (except for the purposes of Articles 21 (Confidentiality of Arbitration Proceedings) and 25 (Costs of Arbitration Proceedings)). In such a case, a new request for arbitration may be made unless the competent authorities agree that such a new request should not be permitted.
 - iii) if a person directly affected by the case pursues litigation on the issues which were resolved in the mutual agreement implementing the arbitration decision in any court or administrative tribunal.
5. The competent authority that received the initial request for a mutual agreement procedure as described in subparagraph a) of paragraph 1 shall, within two calendar months of receiving the request:
- a) send a notification to the person who presented the case that it has received the request; and
 - b) send a notification of that request, along with a copy of the request, to the competent authority of the other Contracting Jurisdiction.
6. Within three calendar months after a competent authority receives the request for a mutual agreement procedure (or a copy thereof from the competent authority of the other Contracting Jurisdiction) it shall either:
- a) notify the person who has presented the case and the other competent authority that it has received the information necessary to undertake substantive consideration of the case; or
 - b) request additional information from that person for that purpose.
7. Where pursuant to subparagraph b) of paragraph 6, one or both of the competent authorities have requested from the person who presented the case additional information necessary to undertake

substantive consideration of the case, the competent authority that requested the additional information shall, within three calendar months of receiving the additional information from that person, notify that person and the other competent authority either:

- a) that it has received the requested information; or
- b) that some of the requested information is still missing.

8. Where neither competent authority has requested additional information pursuant to subparagraph b) of paragraph 6, the start date referred to in paragraph 1 shall be the earlier of:

- a) the date on which both competent authorities have notified the person who presented the case pursuant to subparagraph a) of paragraph 6; and
- b) the date that is three calendar months after the notification to the competent authority of the other Contracting Jurisdiction pursuant to subparagraph b) of paragraph 5.

9. Where additional information has been requested pursuant to subparagraph b) of paragraph 6, the start date referred to in paragraph 1 shall be the earlier of:

- a) the latest date on which the competent authorities that requested additional information have notified the person who presented the case and the other competent authority pursuant to subparagraph a) of paragraph 7; and
- b) the date that is three calendar months after both competent authorities have received all information requested by either competent authority from the person who presented the case.

If, however, one or both of the competent authorities send the notification referred to in subparagraph b) of paragraph 7, such notification shall be treated as a request for additional information under subparagraph b) of paragraph 6.

10. The competent authorities of the Contracting Jurisdictions shall by mutual agreement (pursuant to the article of the relevant Covered Tax Agreement regarding procedures for mutual agreement) settle the mode of application of the provisions contained in this Part, including the minimum information necessary for each competent authority to undertake substantive consideration of the case. Such an agreement shall be concluded before the date on which unresolved issues in a case are first eligible to be submitted to arbitration and may be modified from time to time thereafter.

11. For purposes of applying this Article to its Covered Tax Agreements, a Party may reserve the right to replace the two-year period set forth in subparagraph b) of paragraph 1 with a three-year period.

12. A Party may reserve the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of this Article:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by this Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision

concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 20 – Appointment of Arbitrators

1. Except to the extent that the competent authorities of the Contracting Jurisdictions mutually agree on different rules, paragraphs 2 through 4 shall apply for the purposes of this Part.
2. The following rules shall govern the appointment of the members of an arbitration panel:
 - a) The arbitration panel shall consist of three individual members with expertise or experience in international tax matters.
 - b) Each competent authority shall appoint one panel member within 60 days of the date of the request for arbitration under paragraph 1 of Article 19 (Mandatory Binding Arbitration). The two panel members so appointed shall, within 60 days of the latter of their appointments, appoint a third member who shall serve as Chair of the arbitration panel. The Chair shall not be a national or resident of either Contracting Jurisdiction.
 - c) Each member appointed to the arbitration panel must be impartial and independent of the competent authorities, tax administrations, and ministries of finance of the Contracting Jurisdictions and of all persons directly affected by the case (as well as their advisors) at the time of accepting an appointment, maintain his or her impartiality and independence throughout the proceedings, and avoid any conduct for a reasonable period of time thereafter which may damage the appearance of impartiality and independence of the arbitrators with respect to the proceedings.
3. In the event that the competent authority of a Contracting Jurisdiction fails to appoint a member of the arbitration panel in the manner and within the time periods specified in paragraph 2 or agreed to by the competent authorities of the Contracting Jurisdictions, a member shall be appointed on behalf of that competent authority by the highest ranking official of the Centre for Tax Policy and Administration of the Organisation for Economic Co-operation and Development that is not a national of either Contracting Jurisdiction.
4. If the two initial members of the arbitration panel fail to appoint the Chair in the manner and within the time periods specified in paragraph 2 or agreed to by the competent authorities of the Contracting Jurisdictions, the Chair shall be appointed by the highest ranking official of the Centre for Tax Policy and Administration of the Organisation for Economic Co-operation and Development that is not a national of either Contracting Jurisdiction.

Article 21 – Confidentiality of Arbitration Proceedings

1. Solely for the purposes of the application of the provisions of this Part and of the provisions of the relevant Covered Tax Agreement and of the domestic laws of the Contracting Jurisdictions related to the exchange of information, confidentiality, and administrative assistance, members of the arbitration panel and a maximum of three staff per member (and prospective arbitrators solely to the extent necessary to verify their ability to fulfil the requirements of arbitrators) shall be considered to be persons or authorities to whom information may be disclosed. Information received by the arbitration panel or prospective

arbitrators and information that the competent authorities receive from the arbitration panel shall be considered information that is exchanged under the provisions of the Covered Tax Agreement related to the exchange of information and administrative assistance.

2. The competent authorities of the Contracting Jurisdictions shall ensure that members of the arbitration panel and their staff agree in writing, prior to their acting in an arbitration proceeding, to treat any information relating to the arbitration proceeding consistently with the confidentiality and nondisclosure obligations described in the provisions of the Covered Tax Agreement related to exchange of information and administrative assistance and under the applicable laws of the Contracting Jurisdictions.

Article 22 – Resolution of a Case Prior to the Conclusion of the Arbitration

For the purposes of this Part and the provisions of the relevant Covered Tax Agreement that provide for resolution of cases through mutual agreement, the mutual agreement procedure, as well as the arbitration proceeding, with respect to a case shall terminate if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions:

- a) the competent authorities of the Contracting Jurisdictions reach a mutual agreement to resolve the case; or
- b) the person who presented the case withdraws the request for arbitration or the request for a mutual agreement procedure.

Article 23 – Type of Arbitration Process

1. Except to the extent that the competent authorities of the Contracting Jurisdictions mutually agree on different rules, the following rules shall apply with respect to an arbitration proceeding pursuant to this Part:

- a) After a case is submitted to arbitration, the competent authority of each Contracting Jurisdiction shall submit to the arbitration panel, by a date set by agreement, a proposed resolution which addresses all unresolved issue(s) in the case (taking into account all agreements previously reached in that case between the competent authorities of the Contracting Jurisdictions). The proposed resolution shall be limited to a disposition of specific monetary amounts (for example, of income or expense) or, where specified, the maximum rate of tax charged pursuant to the Covered Tax Agreement, for each adjustment or similar issue in the case. In a case in which the competent authorities of the Contracting Jurisdictions have been unable to reach agreement on an issue regarding the conditions for application of a provision of the relevant Covered Tax Agreement (hereinafter referred to as a “threshold question”), such as whether an individual is a resident or whether a permanent establishment exists, the competent authorities may submit alternative proposed resolutions with respect to issues the determination of which is contingent on resolution of such threshold questions.
- b) The competent authority of each Contracting Jurisdiction may also submit a supporting position paper for consideration by the arbitration panel. Each competent authority that submits a proposed resolution or supporting position paper shall provide a copy to the other competent authority by the date on which the proposed resolution and supporting position

paper were due. Each competent authority may also submit to the arbitration panel, by a date set by agreement, a reply submission with respect to the proposed resolution and supporting position paper submitted by the other competent authority. A copy of any reply submission shall be provided to the other competent authority by the date on which the reply submission was due.

- c) The arbitration panel shall select as its decision one of the proposed resolutions for the case submitted by the competent authorities with respect to each issue and any threshold questions, and shall not include a rationale or any other explanation of the decision. The arbitration decision will be adopted by a simple majority of the panel members. The arbitration panel shall deliver its decision in writing to the competent authorities of the Contracting Jurisdictions. The arbitration decision shall have no precedential value.

2. For the purpose of applying this Article with respect to its Covered Tax Agreements, a Party may reserve the right for paragraph 1 not to apply to its Covered Tax Agreements. In such a case, except to the extent that the competent authorities of the Contracting Jurisdictions mutually agree on different rules, the following rules shall apply with respect to an arbitration proceeding:

- a) After a case is submitted to arbitration, the competent authority of each Contracting Jurisdiction shall provide any information that may be necessary for the arbitration decision to all panel members without undue delay. Unless the competent authorities of the Contracting Jurisdictions agree otherwise, any information that was not available to both competent authorities before the request for arbitration was received by both of them shall not be taken into account for purposes of the decision.
- b) The arbitration panel shall decide the issues submitted to arbitration in accordance with the applicable provisions of the Covered Tax Agreement and, subject to these provisions, of those of the domestic laws of the Contracting Jurisdictions. The panel members shall also consider any other sources which the competent authorities of the Contracting Jurisdictions may by mutual agreement expressly identify.
- c) The arbitration decision shall be delivered to the competent authorities of the Contracting Jurisdictions in writing and shall indicate the sources of law relied upon and the reasoning which led to its result. The arbitration decision shall be adopted by a simple majority of the panel members. The arbitration decision shall have no precedential value.

3. A Party that has not made the reservation described in paragraph 2 may reserve the right for the preceding paragraphs of this Article not to apply with respect to its Covered Tax Agreements with Parties that have made such a reservation. In such a case, the competent authorities of the Contracting Jurisdictions of each such Covered Tax Agreement shall endeavour to reach agreement on the type of arbitration process that shall apply with respect to that Covered Tax Agreement. Until such an agreement is reached, Article 19 (Mandatory Binding Arbitration) shall not apply with respect to such a Covered Tax Agreement.

4. A Party may also choose to apply paragraph 5 with respect to its Covered Tax Agreements and shall notify the Depositary accordingly. Paragraph 5 shall apply in relation to two Contracting Jurisdictions with respect to a Covered Tax Agreement where either of the Contracting Jurisdictions has made such a notification.

5. Prior to the beginning of arbitration proceedings, the competent authorities of the Contracting Jurisdictions to a Covered Tax Agreement shall ensure that each person that presented the case and their

advisors agree in writing not to disclose to any other person any information received during the course of the arbitration proceedings from either competent authority or the arbitration panel. The mutual agreement procedure under the Covered Tax Agreement, as well as the arbitration proceeding under this Part, with respect to the case shall terminate if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a person that presented the case or one of that person's advisors materially breaches that agreement.

6. Notwithstanding paragraph 4, a Party that does not choose to apply paragraph 5 may reserve the right for paragraph 5 not to apply with respect to one or more identified Covered Tax Agreements or with respect to all of its Covered Tax Agreements.

7. A Party that chooses to apply paragraph 5 may reserve the right for this Part not to apply with respect to all Covered Tax Agreements for which the other Contracting Jurisdiction makes a reservation pursuant to paragraph 6.

Article 24 – Agreement on a Different Resolution

1. For purposes of applying this Part with respect to its Covered Tax Agreements, a Party may choose to apply paragraph 2 and shall notify the Depository accordingly. Paragraph 2 shall apply in relation to two Contracting Jurisdictions with respect to a Covered Tax Agreement only where both Contracting Jurisdictions have made such a notification.

2. Notwithstanding paragraph 4 of Article 19 (Mandatory Binding Arbitration), an arbitration decision pursuant to this Part shall not be binding on the Contracting Jurisdictions to a Covered Tax Agreement and shall not be implemented if the competent authorities of the Contracting Jurisdictions agree on a different resolution of all unresolved issues within three calendar months after the arbitration decision has been delivered to them.

3. A Party that chooses to apply paragraph 2 may reserve the right for paragraph 2 to apply only with respect to its Covered Tax Agreements for which paragraph 2 of Article 23 (Type of Arbitration Process) applies.

Article 25 – Costs of Arbitration Proceedings

In an arbitration proceeding under this Part, the fees and expenses of the members of the arbitration panel, as well as any costs incurred in connection with the arbitration proceedings by the Contracting Jurisdictions, shall be borne by the Contracting Jurisdictions in a manner to be settled by mutual agreement between the competent authorities of the Contracting Jurisdictions. In the absence of such agreement, each Contracting Jurisdiction shall bear its own expenses and those of its appointed panel member. The cost of the chair of the arbitration panel and other expenses associated with the conduct of the arbitration proceedings shall be borne by the Contracting Jurisdictions in equal shares.

Article 26 – Compatibility

1. Subject to Article 18 (Choice to Apply Part VI), the provisions of this Part shall apply in place of or in the absence of provisions of a Covered Tax Agreement that provide for arbitration of unresolved issues

arising from a mutual agreement procedure case. Each Party that chooses to apply this Part shall notify the Depository of whether each of its Covered Tax Agreements, other than those that are within the scope of a reservation under paragraph 4, contains such a provision, and if so, the article and paragraph number of each such provision. Where two Contracting Jurisdictions have made a notification with respect to a provision of a Covered Tax Agreement, that provision shall be replaced by the provisions of this Part as between those Contracting Jurisdictions.

2. Any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for in this Part shall not be submitted to arbitration if the issue falls within the scope of a case with respect to which an arbitration panel or similar body has previously been set up in accordance with a bilateral or multilateral convention that provides for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case.

3. Subject to paragraph 1, nothing in this Part shall affect the fulfilment of wider obligations with respect to the arbitration of unresolved issues arising in the context of a mutual agreement procedure resulting from other conventions to which the Contracting Jurisdictions are or will become parties.

4. A Party may reserve the right for this Part not to apply with respect to one or more identified Covered Tax Agreements (or to all of its Covered Tax Agreements) that already provide for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case.

PART VII.
FINAL PROVISIONS

Article 27 – Signature and Ratification, Acceptance or Approval

1. As of 31 December 2016, this Convention shall be open for signature by:
 - a) all States;
 - b) Guernsey (the United Kingdom of Great Britain and Northern Ireland); Isle of Man (the United Kingdom of Great Britain and Northern Ireland); Jersey (the United Kingdom of Great Britain and Northern Ireland); and
 - c) any other jurisdiction authorised to become a Party by means of a decision by consensus of the Parties and Signatories.
2. This Convention is subject to ratification, acceptance or approval.

Article 28 – Reservations

1. Subject to paragraph 2, no reservations may be made to this Convention except those expressly permitted by:
 - a) Paragraph 5 of Article 3 (Transparent Entities);
 - b) Paragraph 3 of Article 4 (Dual Resident Entities);
 - c) Paragraphs 8 and 9 of Article 5 (Application of Methods for Elimination of Double Taxation);
 - d) Paragraph 4 of Article 6 (Purpose of a Covered Tax Agreement);
 - e) Paragraphs 15 and 16 of Article 7 (Prevention of Treaty Abuse);
 - f) Paragraph 3 of Article 8 (Dividend Transfer Transactions);
 - g) Paragraph 6 of Article 9 (Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property);
 - h) Paragraph 5 of Article 10 (Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions);
 - i) Paragraph 3 of Article 11 (Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents);
 - j) Paragraph 4 of Article 12 (Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies);
 - k) Paragraph 6 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions);

- l) Paragraph 3 of Article 14 (Splitting-up of Contracts);
 - m) Paragraph 2 of Article 15 (Definition of a Person Closely Related to an Enterprise);
 - n) Paragraph 5 of Article 16 (Mutual Agreement Procedure);
 - o) Paragraph 3 of Article 17 (Corresponding Adjustments);
 - p) Paragraphs 11 and 12 of Article 19 (Mandatory Binding Arbitration);
 - q) Paragraphs 2, 3, 6, and 7 of Article 23 (Type of Arbitration Process);
 - r) Paragraph 3 of Article 24 (Agreement on a Different Resolution);
 - s) Paragraph 4 of Article 26 (Compatibility);
 - t) Paragraphs 6 and 7 of Article 35 (Entry into Effect); and
 - u) Paragraph 2 of Article 36 (Entry into Effect of Part VI).
2. a) Notwithstanding paragraph 1, a Party that chooses under Article 18 (Choice to Apply Part VI) to apply Part VI (Arbitration) may formulate one or more reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI (Arbitration). For a Party which chooses under Article 18 (Choice to Apply Part VI) to apply Part VI (Arbitration) after it has become a Party to this Convention, reservations pursuant to this subparagraph shall be made at the same time as that Party's notification to the Depository pursuant to Article 18 (Choice to Apply Part VI).
- b) Reservations made under subparagraph a) are subject to acceptance. A reservation made under subparagraph a) shall be considered to have been accepted by a Party if it has not notified the Depository that it objects to the reservation by the end of a period of twelve calendar months beginning on the date of notification of the reservation by the Depository or by the date on which it deposits its instrument of ratification, acceptance, or approval, whichever is later. For a Party which chooses under Article 18 (Choice to Apply Part VI) to apply Part VI (Arbitration) after it has become a Party to this Convention, objections to prior reservations made by other Parties pursuant to subparagraph a) can be made at the time of the first-mentioned Party's notification to the Depository pursuant to Article 18 (Choice to Apply Part VI). Where a Party raises an objection to a reservation made under subparagraph a), the entirety of Part VI (Arbitration) shall not apply as between the objecting Party and the reserving Party.
3. Unless explicitly provided otherwise in the relevant provisions of this Convention, a reservation made in accordance with paragraph 1 or 2 shall:
- a) modify for the reserving Party in its relations with another Party the provisions of this Convention to which the reservation relates to the extent of the reservation; and
 - b) modify those provisions to the same extent for the other Party in its relations with the reserving Party.
4. Reservations applicable to Covered Tax Agreements entered into by or on behalf of a jurisdiction or territory for whose international relations a Party is responsible, where that jurisdiction or territory is not a

Party to the Convention pursuant to subparagraph b) or c) of paragraph 1 of Article 27 (Signature and Ratification, Acceptance or Approval), shall be made by the responsible Party and can be different from the reservations made by that Party for its own Covered Tax Agreements.

5. Reservations shall be made at the time of signature or when depositing the instrument of ratification, acceptance or approval, subject to the provisions of paragraphs 2, 6 and 9 of this Article, and paragraph 5 of Article 29 (Notifications). However, for a Party which chooses under Article 18 (Choice to Apply Part VI) to apply Part VI (Arbitration) after it has become a Party to this Convention, reservations described in subparagraphs p), q), r) and s) of paragraph 1 of this Article shall be made at the same time as that Party's notification to the Depositary pursuant to Article 18 (Choice to Apply Part VI).

6. If reservations are made at the time of signature, they shall be confirmed upon deposit of the instrument of ratification, acceptance or approval, unless the document containing the reservations explicitly specifies that it is to be considered definitive, subject to the provisions of paragraphs 2, 5 and 9 of this Article, and paragraph 5 of Article 29 (Notifications).

7. If reservations are not made at the time of signature, a provisional list of expected reservations shall be provided to the Depositary at that time.

8. For reservations made pursuant to each of the following provisions, a list of agreements notified pursuant to clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms) that are within the scope of the reservation as defined in the relevant provision (and, in the case of a reservation under any of the following provisions other than those listed in subparagraphs c), d) and n), the article and paragraph number of each relevant provision) must be provided when such reservations are made:

- a) Subparagraphs b), c), d), e) and g) of paragraph 5 of Article 3 (Transparent Entities);
- b) Subparagraphs b), c) and d) of paragraph 3 of Article 4 (Dual Resident Entities);
- c) Paragraphs 8 and 9 of Article 5 (Application of Methods for Elimination of Double Taxation);
- d) Paragraph 4 of Article 6 (Purpose of a Covered Tax Agreement);
- e) Subparagraphs b) and c) of paragraph 15 of Article 7 (Prevention of Treaty Abuse);
- f) Clauses i), ii), and iii) of subparagraph b) of paragraph 3 of Article 8 (Dividend Transfer Transactions);
- g) Subparagraphs d), e) and f) of paragraph 6 of Article 9 (Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property);
- h) Subparagraphs b) and c) of paragraph 5 of Article 10 (Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions);
- i) Subparagraph b) of paragraph 3 of Article 11 (Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents);
- j) Subparagraph b) of paragraph 6 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions);
- k) Subparagraph b) of paragraph 3 of Article 14 (Splitting-up of Contracts);

- l) Subparagraph b) of paragraph 5 of Article 16 (Mutual Agreement Procedure);
- m) Subparagraph a) of paragraph 3 of Article 17 (Corresponding Adjustments);
- n) Paragraph 6 of Article 23 (Type of Arbitration Process); and
- o) Paragraph 4 of Article 26 (Compatibility).

The reservations described in subparagraphs a) through o) above shall not apply to any Covered Tax Agreement that is not included on the list described in this paragraph.

9. Any Party which has made a reservation in accordance with paragraph 1 or 2 may at any time withdraw it or replace it with a more limited reservation by means of a notification addressed to the Depository. Such Party shall make any additional notifications pursuant to paragraph 6 of Article 29 (Notifications) which may be required as a result of the withdrawal or replacement of the reservation. Subject to paragraph 7 of Article 35 (Entry into Effect), the withdrawal or replacement shall take effect:

- a) with respect to a Covered Tax Agreement solely with States or jurisdictions that are Parties to the Convention when the notification of withdrawal or replacement of the reservation is received by the Depository:
 - i) for reservations in respect of provisions relating to taxes withheld at source, where the event giving rise to such taxes occurs on or after 1 January of the year next following the expiration of a period of six calendar months beginning on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation; and
 - ii) for reservations in respect of all other provisions, for taxes levied with respect to taxable periods beginning on or after 1 January of the year next following the expiration of a period of six calendar months beginning on the date of the communication by the Depository of the notification of withdrawal or replacement of the reservation; and
- b) with respect to a Covered Tax Agreement for which one or more Contracting Jurisdictions becomes a Party to this Convention after the date of receipt by the Depository of the notification of withdrawal or replacement: on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions.

Article 29 – Notifications

1. Subject to paragraphs 5 and 6 of this Article, and paragraph 7 of Article 35 (Entry into Effect), notifications pursuant to the following provisions shall be made at the time of signature or when depositing the instrument of ratification, acceptance or approval:

- a) Clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms);
- b) Paragraph 6 of Article 3 (Transparent Entities);
- c) Paragraph 4 of Article 4 (Dual Resident Entities);
- d) Paragraph 10 of Article 5 (Application of Methods for Elimination of Double Taxation);

- e) Paragraphs 5 and 6 of Article 6 (Purpose of a Covered Tax Agreement);
- f) Paragraph 17 of Article 7 (Prevention of Treaty Abuse);
- g) Paragraph 4 of Article 8 (Dividend Transfer Transactions);
- h) Paragraphs 7 and 8 of Article 9 (Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property);
- i) Paragraph 6 of Article 10 (Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions);
- j) Paragraph 4 of Article 11 (Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents);
- k) Paragraphs 5 and 6 of Article 12 (Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies);
- l) Paragraphs 7 and 8 of Article 13 (Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions);
- m) Paragraph 4 of Article 14 (Splitting-up of Contracts);
- n) Paragraph 6 of Article 16 (Mutual Agreement Procedure);
- o) Paragraph 4 of Article 17 (Corresponding Adjustments);
- p) Article 18 (Choice to Apply Part VI);
- q) Paragraph 4 of Article 23 (Type of Arbitration Process);
- r) Paragraph 1 of Article 24 (Agreement on a Different Resolution);
- s) Paragraph 1 of Article 26 (Compatibility); and
- t) Paragraphs 1, 2, 3, 5 and 7 of Article 35 (Entry into Effect).

2. Notifications in respect of Covered Tax Agreements entered into by or on behalf of a jurisdiction or territory for whose international relations a Party is responsible, where that jurisdiction or territory is not a Party to the Convention pursuant to subparagraph b) or c) of paragraph 1 of Article 27 (Signature and Ratification, Acceptance or Approval), shall be made by the responsible Party and can be different from the notifications made by that Party for its own Covered Tax Agreements.

3. If notifications are made at the time of signature, they shall be confirmed upon deposit of the instrument of ratification, acceptance or approval, unless the document containing the notifications explicitly specifies that it is to be considered definitive, subject to the provisions of paragraphs 5 and 6 of this Article, and paragraph 7 of Article 35 (Entry into Effect).

4. If notifications are not made at the time of signature, a provisional list of expected notifications shall be provided at that time.

5. A Party may extend at any time the list of agreements notified under clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms) by means of a notification addressed to the Depository. The Party shall specify in this notification whether the agreement falls within the scope of any of the reservations made by the Party which are listed in paragraph 8 of Article 28 (Reservations). The Party may also make a new reservation described in paragraph 8 of Article 28 (Reservations) if the additional agreement would be the first to fall within the scope of such a reservation. The Party shall also specify any additional notifications that may be required under subparagraphs b) through s) of paragraph 1 to reflect the inclusion of the additional agreements. In addition, if the extension results for the first time in the inclusion of a tax agreement entered into by or on behalf of a jurisdiction or territory for whose international relations a Party is responsible, the Party shall specify any reservations (pursuant to paragraph 4 of Article 28 (Reservations)) or notifications (pursuant to paragraph 2 of this Article) applicable to Covered Tax Agreements entered into by or on behalf of that jurisdiction or territory. On the date on which the added agreement(s) notified under clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms) become Covered Tax Agreements, the provisions of Article 35 (Entry into Effect) shall govern the date on which the modifications to the Covered Tax Agreement shall have effect.

6. A Party may make additional notifications pursuant to subparagraphs b) through s) of paragraph 1 by means of a notification addressed to the Depository. These notifications shall take effect:

- a) with respect to Covered Tax Agreements solely with States or jurisdictions that are Parties to the Convention when the additional notification is received by the Depository:
 - i) for notifications in respect of provisions relating to taxes withheld at source, where the event giving rise to such taxes occurs on or after 1 January of the year next following the expiration of a period of six calendar months beginning on the date of the communication by the Depository of the additional notification; and
 - ii) for notifications in respect of all other provisions, for taxes levied with respect to taxable periods beginning on or after 1 January of the year next following the expiration of a period of six calendar months beginning on the date of the communication by the Depository of the additional notification; and
- b) with respect to a Covered Tax Agreement for which one or more Contracting Jurisdictions becomes a Party to this Convention after the date of receipt by the Depository of the additional notification: on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions.

Article 30 – Subsequent Modifications of Covered Tax Agreements

The provisions in this Convention are without prejudice to subsequent modifications to a Covered Tax Agreement which may be agreed between the Contracting Jurisdictions of the Covered Tax Agreement.

Article 31 – Conference of the Parties

1. The Parties may convene a Conference of the Parties for the purposes of taking any decisions or exercising any functions as may be required or appropriate under the provisions of this Convention.
2. The Conference of the Parties shall be served by the Depository.

3. Any Party may request a Conference of the Parties by communicating a request to the Depository. The Depository shall inform all Parties of any request. Thereafter, the Depository shall convene a Conference of the Parties, provided that the request is supported by one-third of the Parties within six calendar months of the communication by the Depository of the request.

Article 32 – Interpretation and Implementation

1. Any question arising as to the interpretation or implementation of provisions of a Covered Tax Agreement as they are modified by this Convention shall be determined in accordance with the provision(s) of the Covered Tax Agreement relating to the resolution by mutual agreement of questions of interpretation or application of the Covered Tax Agreement (as those provisions may be modified by this Convention).

2. Any question arising as to the interpretation or implementation of this Convention may be addressed by a Conference of the Parties convened in accordance with paragraph 3 of Article 31 (Conference of the Parties).

Article 33 – Amendment

1. Any Party may propose an amendment to this Convention by submitting the proposed amendment to the Depository.

2. A Conference of the Parties may be convened to consider the proposed amendment in accordance with paragraph 3 of Article 31 (Conference of the Parties).

Article 34 – Entry into Force

1. This Convention shall enter into force on the first day of the month following the expiration of a period of three calendar months beginning on the date of deposit of the fifth instrument of ratification, acceptance or approval.

2. For each Signatory ratifying, accepting, or approving this Convention after the deposit of the fifth instrument of ratification, acceptance or approval, the Convention shall enter into force on the first day of the month following the expiration of a period of three calendar months beginning on the date of the deposit by such Signatory of its instrument of ratification, acceptance or approval.

Article 35 – Entry into Effect

1. The provisions of this Convention shall have effect in each Contracting Jurisdiction with respect to a Covered Tax Agreement:

- a) with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after the first day of the next calendar year that

begins on or after the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement; and

- b) with respect to all other taxes levied by that Contracting Jurisdiction, for taxes levied with respect to taxable periods beginning on or after the expiration of a period of six calendar months (or a shorter period, if all Contracting Jurisdictions notify the Depository that they intend to apply such shorter period) from the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement.

2. Solely for the purpose of its own application of subparagraph a) of paragraph 1 and subparagraph a) of paragraph 5, a Party may choose to substitute “taxable period” for “calendar year”, and shall notify the Depository accordingly.

3. Solely for the purpose of its own application of subparagraph b) of paragraph 1 and subparagraph b) of paragraph 5, a Party may choose to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”, and shall notify the Depository accordingly.

4. Notwithstanding the preceding provisions of this Article, Article 16 (Mutual Agreement Procedure) shall have effect with respect to a Covered Tax Agreement for a case presented to the competent authority of a Contracting Jurisdiction on or after the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement, except for cases that were not eligible to be presented as of that date under the Covered Tax Agreement prior to its modification by the Convention, without regard to the taxable period to which the case relates.

5. For a new Covered Tax Agreement resulting from an extension pursuant to paragraph 5 of Article 29 (Notifications) of the list of agreements notified under clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms), the provisions of this Convention shall have effect in each Contracting Jurisdiction:

- a) with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after the first day of the next calendar year that begins on or after 30 days after the date of the communication by the Depository of the notification of the extension of the list of agreements; and
- b) with respect to all other taxes levied by that Contracting Jurisdiction, for taxes levied with respect to taxable periods beginning on or after the expiration of a period of nine calendar months (or a shorter period, if all Contracting Jurisdictions notify the Depository that they intend to apply such shorter period) from the date of the communication by the Depository of the notification of the extension of the list of agreements.

6. A Party may reserve the right for paragraph 4 not to apply with respect to its Covered Tax Agreements.

7. a) A Party may reserve the right to replace:

- i) the references in paragraphs 1 and 4 to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in paragraph 5 to “the date of the communication by the Depository of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in subparagraph a) of paragraph 9 of Article 28 (Reservations) to “on the date of the communication by the Depositary of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in subparagraph b) of paragraph 9 of Article 28 (Reservations) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in subparagraph a) of paragraph 6 of Article 29 (Notifications) to “on the date of the communication by the Depositary of the additional notification”; and
- vi) the reference in subparagraph b) of paragraph 6 of Article 29 (Notifications) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in paragraphs 1 and 2 of Article 36 (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- viii) the reference in paragraph 3 of Article 36 (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;
- ix) the references in paragraph 4 of Article 36 (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in paragraph 5 of Article 36 (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the additional notification”;

with references to “30 days after the date of receipt by the Depository of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.

- b) A Party making a reservation in accordance with subparagraph a) shall notify the confirmation of the completion of its internal procedures simultaneously to the Depository and the other Contracting Jurisdiction(s).
- c) If one or more Contracting Jurisdictions to a Covered Tax Agreement makes a reservation under this paragraph, the date of entry into effect of the provisions of the Convention, of the withdrawal or replacement of a reservation, of an additional notification with respect to that Covered Tax Agreement, or of Part VI (Arbitration) shall be governed by this paragraph for all Contracting Jurisdictions to the Covered Tax Agreement.

Article 36 – Entry into Effect of Part VI

1. Notwithstanding paragraph 9 of Article 28 (Reservations), paragraph 6 of Article 29 (Notifications), and paragraphs 1 through 6 of Article 35 (Entry into Effect), with respect to two Contracting Jurisdictions to a Covered Tax Agreement, the provisions of Part VI (Arbitration) shall have effect:

- a) with respect to cases presented to the competent authority of a Contracting Jurisdiction (as described in subparagraph a) of paragraph 1 of Article 19 (Mandatory Binding Arbitration)), on or after the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement; and
- b) with respect to cases presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement, on the date when both Contracting Jurisdictions have notified the Depository that they have reached mutual agreement pursuant to paragraph 10 of Article 19 (Mandatory Binding Arbitration), along with information regarding the date or dates on which such cases shall be considered to have been presented to the competent authority of a Contracting Jurisdiction (as described in subparagraph a) of paragraph 1 of Article 19 (Mandatory Binding Arbitration)) according to the terms of that mutual agreement.

2. A Party may reserve the right for Part VI (Arbitration) to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.

3. In the case of a new Covered Tax Agreement resulting from an extension pursuant to paragraph 5 of Article 29 (Notifications) of the list of agreements notified under clause ii) of subparagraph a) of paragraph 1 of Article 2 (Interpretation of Terms), the references in paragraphs 1 and 2 of this Article to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement” shall be replaced with references to “the date of the communication by the Depository of the notification of the extension of the list of agreements”.

4. A withdrawal or replacement of a reservation made under paragraph 4 of Article 26 (Compatibility) pursuant to paragraph 9 of Article 28 (Reservations), or the withdrawal of an objection to a reservation made under paragraph 2 of Article 28 (Reservations) which results in the application of Part VI

(Arbitration) between two Contracting Jurisdictions to a Covered Tax Agreement, shall have effect according to subparagraphs a) and b) of paragraph 1 of this Article, except that the references to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement” shall be replaced with references to “the date of the communication by the Depository of the notification of withdrawal of the reservation”, “the date of the communication by the Depository of the notification of replacement of the reservation” or “the date of the communication by the Depository of the notification of withdrawal of the objection to the reservation”, respectively.

5. An additional notification made pursuant to subparagraph p) of paragraph 1 of Article 29 (Notifications) shall have effect according to subparagraphs a) and b) of paragraph 1, except that the references in paragraphs 1 and 2 of this Article to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement” shall be replaced with references to “the date of the communication by the Depository of the additional notification”.

Article 37 - Withdrawal

1. Any Party may, at any time, withdraw from this Convention by means of a notification addressed to the Depository.
2. Withdrawal pursuant to paragraph 1 shall become effective on the date of receipt of the notification by the Depository. In cases where this Convention has entered into force with respect to all Contracting Jurisdictions to a Covered Tax Agreement before the date on which a Party’s withdrawal becomes effective, that Covered Tax Agreement shall remain as modified by this Convention.

Article 38 – Relation with Protocols

1. This Convention may be supplemented by one or more protocols.
2. In order to become a party to a protocol, a State or jurisdiction must also be a Party to this Convention.
3. A Party to this Convention is not bound by a protocol unless it becomes a party to the protocol in accordance with its provisions.

Article 39 – Depository

1. The Secretary-General of the Organisation for Economic Co-operation and Development shall be the Depository of this Convention and any protocols pursuant to Article 38 (Relation with Protocols).
2. The Depository shall notify the Parties and Signatories within one calendar month of:
 - a) any signature pursuant to Article 27 (Signature and Ratification, Acceptance or Approval);
 - b) the deposit of any instrument of ratification, acceptance or approval pursuant to Article 27 (Signature and Ratification, Acceptance or Approval);

- c) any reservation or withdrawal or replacement of a reservation pursuant to Article 28 (Reservations);
 - d) any notification or additional notification pursuant to Article 29 (Notifications);
 - e) any proposed amendment to this Convention pursuant to Article 33 (Amendment);
 - f) any withdrawal from this Convention pursuant to Article 37 (Withdrawal); and
 - g) any other communication related to this Convention.
3. The Depositary shall maintain publicly available lists of:
- a) Covered Tax Agreements;
 - b) reservations made by the Parties; and
 - c) notifications made by the Parties.

In witness whereof the undersigned, being duly authorised thereto, have signed this Convention.

Done at Paris, the 24th day of November 2016, in English and French, both texts being equally authentic, in a single copy which shall be deposited in the archives of the Organisation for Economic Co-operation and Development.

قرارات وزارية

وزارة التجارة والصناعة

قرار وزاري

رقم ٥٧ / ٢٠٢٠

بشأن السماح المؤقت باستيراد المنتجات الغذائية والبضائع والمواد الصحية

استناداً إلى المرسوم السلطاني رقم ٢٠١٧/١١ بتحديد اختصاصات وزارة التجارة والصناعة واعتماد هيكلها التنظيمي ،
وإلى القرار الوزاري رقم ٨٤/٥٣ بحظر استيراد المنتجات والبضائع التي تخالف المواصفات القياسية ،
وإلى القرار الوزاري رقم ٨٦/٦٨ ،
وإلى القرار الوزاري رقم ٩٣/١٧٢ ،
وإلى القرار الوزاري رقم ٢٠٠٠/٧٤ بشأن البيانات الإيضاحية وسلامة الأغذية ،
وإلى الإجراءات الاحترازية المتخذة للحد من انتشار فيروس كورونا (كوفيد - ١٩) ،
وبناء على ما تقتضيه المصلحة العامة .

تقرر

المادة الأولى

يجوز السماح مؤقتاً باستيراد المنتجات الغذائية والبضائع والمواد الصحية دون كتابة البيانات الإيضاحية عليها باللغة العربية مع مراعاة كتابة جميع البيانات باللغة الإنجليزية ويمكن إضافة لغة أخرى .

المادة الثانية

يحظر استيراد كافة المنتجات الغذائية والبضائع والمواد الصحية المخالفة للمواصفات القياسية المعتمدة .

المادة الثالثة

تفرض غرامة إدارية لا تتجاوز (١٠٠٠) ألف ريال عماني على كل من يخالف أحكام هذا القرار ، وتضاعف الغرامة في حال تكرار المخالفة .

المادة الرابعة

ينشر هذا القرار في الجريدة الرسمية ، ويعمل به من اليوم التالي لتاريخ نشره .

صدر في : ٨ من شعبان ١٤٤١ هـ

الموافق : ٢ من ابريل ٢٠٢٠ م

د . علي بن مسعود بن علي السنيدي

وزير التجارة والصناعة

وزارة التربية والتعليم

قرار وزاري

رقم ٢٠٢٠/٤٩

بشأن اعتماد المؤهلات الدراسية لمن اجتاز الصف الثاني عشر

استناداً إلى المرسوم السلطاني رقم ٢٠٠٨/٣٧ بتحديد اختصاصات وزارة التربية والتعليم واعتماد هيكلها التنظيمي ،
وإلى القرار الوزاري رقم ٢٠٠٩/١٨٩ بشأن اعتماد شهادات دبلوم التعليم العام ،
وبناء على ما تقتضيه المصلحة العامة .

تقرر

المادة الأولى

تعتمد وزارة التربية والتعليم المؤهلات الدراسية لمن اجتاز الصف الثاني عشر ،
وذلك على النحو الآتي :

- ١ - دبلوم التعليم العام .
- ٢ - دبلوم التعليم العام (تعليم الكبار) .
- ٣ - دبلوم التعليم العام للمدارس الخاصة (ثنائية اللغة) .
- ٤ - دبلوم التعليم العام والعلوم الإسلامية .
- ٥ - دبلوم التعليم العام التقني لكلية الحرس السلطاني العماني التقنية (ثنائية اللغة) .
- ٦ - دبلوم التعليم العام لمدرسة الأوركسترا السيمفونية السلطانية العمانية ،
ومدرسة أوركسترا مسقط الفهارمونية في الحرس السلطاني العماني
(دراسات موسيقية - ثنائية اللغة) .
- ٧ - دبلوم التعليم العام (تربية خاصة) .

المادة الثانية

تمنح وزارة التربية والتعليم شهادة إتمام دراسة الصف الثاني عشر لطلبة التربية الخاصة ،
من لم يستوف متطلبات دبلوم التعليم العام ، ولا تعد هذه الشهادة معادلة لدبلوم التعليم
العام (تربية خاصة) .

المادة الثالثة

يلغى القرار الوزاري رقم ٢٠٠٩/١٨٩ المشار إليه ، كما يلغى كل ما يخالف هذا القرار ،
أو يتعارض مع أحكامه .

المادة الرابعة

ينشر هذا القرار في الجريدة الرسمية ، ويعمل به من اليوم التالي لتاريخ نشره .

صدر في : ٢٩ / ٦ / ١٤٤١ هـ

الموافق : ٢٣ / ٢ / ٢٠٢٠ م

د . مديحة بنت أحمد الشيبانية

وزيرة التربية والتعليم

وزارة القوى العاملة

قرار وزاري

رقم ٢٠٢٠/١٢٧

بتنظيم استقدام القوى العاملة غير العمالية في أعمال الإنشاءات ومصانع الطابوق

استنادا إلى قانون العمل الصادر بالمرسوم السلطاني رقم ٢٠٠٣/٣٥ ،
وإلى المرسوم السلطاني رقم ٢٠٠٤/٧٦ بتحديد اختصاصات وزارة القوى العاملة ،
واعتماد هيكلها التنظيمي ،
وبناء على ما تقتضيه المصلحة العامة .

تقرر

المادة الأولى

يكون الترخيص باستقدام القوى العاملة غير العمالية في منشآت القطاع الخاص العاملة
في أعمال الإنشاءات ، وفقا لما يأتي :

١ - أن يكون صاحب العمل متفرغا تفرغا كاملا لإدارة المنشأة ، ومؤمنا عليه لدى
الهيئة العامة للتأمينات الاجتماعية ، ومسجلا لدى الهيئة العامة لتنمية المؤسسات
الصغيرة والمتوسطة ، ويستثنى من ذلك الآتي :

أ - المنشآت العاملة في تنفيذ المشاريع الحكومية .

ب - المنشآت المسجلة بالدرجة العالمية .

ج - المنشآت التي يعمل بها عدد (١٠٠) مائة عامل فأكثر .

٢ - أن يقدم صاحب العمل - عبر نظام التراخيص الإلكترونية في وزارة القوى العاملة -
المستندات الآتية :

أ - نسخة من الترخيص البلدي ، وعقد الإيجار .

ب - نسخة من اتفاقية تنفيذ أعمال الإنشاءات ، على أن تتضمن المدة ، والعمل
المراد تنفيذه ، والقيمة وعلى أن تكون الاتفاقية مترجمة إلى اللغة
العربية من مكتب ترجمة معتمد في السلطنة إذا كانت مكتوبة بلغة
أخرى ، وتقديم نسخة من أمر تنفيذ المشروع إذا كانت الاتفاقية متعلقة
بتنفيذ مشروع حكومي .

- ٣ - أن يكون صاحب العمل ملتزماً بنسب التعمين المقررة في المنشأة، وذلك على النحو الآتي :
- أ - ألا تقل نسبة التعمين عن (١٠٪) عشرة بالمائة بالنسبة للمنشآت المقيد فيها عدد القوى العاملة غير العمانية (٩٩) تسعة وتسعين عاملاً فأقل .
- ب - ألا تقل نسبة التعمين عن (١٢٪) اثني عشر بالمائة بالنسبة للمنشآت المقيد فيها عدد القوى العاملة غير العمانية أكثر من (٩٩) تسعة وتسعين عاملاً .
- ٤ - تعيين مهندس أو فني، وذلك تبعاً لعدد القوى العاملة غير العمانية على النحو الآتي :

عدد المهندسين أو الفنيين المطلوب تعيينهم	عدد العمال في المنشأة
-	من (١) عامل إلى (٥) خمسة عمال
عدد (١) فني، أو مهندس واحد	من (٦) ستة عمال إلى (١٤) أربعة عشر عاملاً
عدد (١) مهندس واحد، وعدد (١) فني واحد، أو عدد (٢) مهندسين اثنين	من (١٥) خمسة عشر عاملاً إلى (٢٨) ثمانية وعشرين عاملاً
عدد (٢) مهندسين اثنين، وعدد (١) فني واحد، أو عدد (٣) ثلاثة مهندسين	من (٢٩) تسعة وعشرين عاملاً إلى (٥٧) سبعة وخمسين عاملاً
عدد (٣) ثلاثة مهندسين، وعدد (١) فني واحد، أو عدد (٤) أربعة مهندسين	من (٦٠) ستين عاملاً فأعلى

٥ - عدم وجود مخالقات عمالية في المنشأة أو تراخيص مزاولة عمل منتهية .

٦ - سداد الرسوم المقررة .

المادة الثانية

مع مراعاة المادة الأولى من هذا القرار، يشترط للترخيص باستقدام القوى العاملة غير العمانية لمهنة مهندس أو فني في منشآت القطاع الخاص العاملة في أعمال الإنشاءات أن تقوم المنشأة بتعيين قوى عاملة عمانية بالعدد ذاته، وفي المهنة نفسها المطلوب الترخيص لها .

ويستثنى من ذلك المؤسسات الصغيرة والمتوسطة المملوكة لأصحاب العمل المتفرغين لإدارتها، والمسجلين لدى الهيئة العامة لتنمية المؤسسات الصغيرة والمتوسطة، والمؤمن عليهم لدى الهيئة العامة للتأمينات الاجتماعية .

المادة الثالثة

يكون الترخيص باستقدام القوى العاملة غير العمانية في منشآت القطاع الخاص العاملة في مصانع الطابوق، وفقا لما يأتي :

١ - أن يكون صاحب العمل متفرغا تفرغا كاملا لإدارة المنشأة، ومؤمنا عليه لدى الهيئة العامة للتأمينات الاجتماعية، ومسجلا لدى الهيئة العامة لتنمية المؤسسات الصغيرة والمتوسطة، ويستثنى من ذلك الآتي :

أ - المنشآت العاملة في تنفيذ المشاريع الحكومية .

ب - المنشآت المسجلة بالدرجة العالمية .

ج - المنشآت التي يعمل بها عدد (١٠٠) مائة عامل فأكثر .

٢ - أن يقدم صاحب العمل - عبر نظام التراخيص الإلكترونية في وزارة القوى العاملة - نسخة من الترخيص البلدي، وعقد الإيجار .

٣ - أن يكون صاحب العمل ملتزما بنسب التعمين المقررة في المنشأة .

٤ - عدم وجود مخالفات عمالية في المنشأة أو تراخيص مزاولة عمل منتهية .

٥ - سداد الرسوم المقررة .

المادة الرابعة

يلغى كل ما يخالف هذا القرار، أو يتعارض مع أحكامه .

المادة الخامسة

ينشر هذا القرار في الجريدة الرسمية، ويعمل به من اليوم التالي لتاريخ نشره .

صدر في : ٥ من شعبان ١٤٤١هـ

الموافق : ٣٠ من مارس ٢٠٢٠م

عبدالله بن ناصر بن عبدالله البكري

وزير القوى العاملة

الهيئة العامة للمياه

قرار

رقم ٢٠٢٠/١

بتعديل بعض أحكام اللائحة المالية للهيئة العامة للمياه

استناداً إلى نظام الهيئة العامة للمياه الصادر بالمرسوم السلطاني رقم ٥٨ / ٢٠٠٩ ،

وإلى اللائحة المالية للهيئة العامة للمياه الصادرة بالقرار رقم ٢٠١٧/١ ،

وإلى موافقة مجلس إدارة الهيئة العامة للمياه ،

وبناء على ما تقتضيه المصلحة العامة .

تقرر

المادة الأولى

تجرى التعديلات المرفقة على اللائحة المالية للهيئة العامة للمياه ، المشار إليها .

المادة الثانية

يلغى كل ما يخالف التعديلات المرفقة ، أو يتعارض مع أحكامها .

المادة الثالثة

ينشر هذا القرار في الجريدة الرسمية ، ويعمل به من اليوم التالي لتاريخ نشره .

صدر في : ١ من شعبان ١٤٤١ هـ

الموافق : ٢٦ من مارس ٢٠٢٠ م

د . عبد الملك بن عبد الله بن محمد الهنائي

رئيس مجلس إدارة الهيئة العامة للمياه

تعديلات على بعض أحكام اللائحة المالية للهيئة العامة للمياه

المادة (١)

يستبدل بنصوص المواد (٨) ، و(١٢ / البند ١) ، و(١٦ / البند ٢) ، و(٢٠ / البند ٤) ، و(٣٧ / الفقرة الأولى) ، و(١٥٥) من اللائحة المالية للهيئة العامة للمياه المشار إليها ، النصوص الآتية :

المادة (٨)

تخضع القيود والمستندات والسجلات المالية في الهيئة للتدقيق وفقا للأسس والمعايير الدولية المعترف بها في مجال التدقيق الداخلي ويتم الالتزام بالتدقيق والمراجعة اللاحقة بعد الصرف فقط ، وعلى موظفي الشؤون المالية تقديم تلك القيود والمستندات والسجلات إلى دائرة التدقيق الداخلي ، كما يجب تزويد المدققين بأي معلومات أو بيانات تفصيلية يطلبونها .

المادة (١٢ / البند ١)

١ - الإيرادات التي تحققت من واقع الحساب الختامي عن السنة المالية السابقة ، وإيرادات المشاريع الجديدة التي سيتم تشغيلها .

المادة (١٦ / البند ٢)

٢- المشروعات المتوقع البدء في تنفيذها : تقدر اعتماداتها على أساس البرامج المتوقعة للتنفيذ ، وبمراعاة الفترة التي يستغرقها طرح المناقصة ، وإرساؤها .

المادة (٢٠ / البند ٤)

٤- إجراء مقارنة ربع سنوية بين الإيرادات المقدرة بالميزانية ، والإيرادات المحققة ، والمحصلة فعلا ، وإعداد تقرير مفصل يرفع إلى الرئيس ، يوضح فيه أسباب الزيادة أو العجز ، مع بيان الإجراءات اللازمة في حالة وجود عجز في الإيرادات الفعلية عن الإيرادات المقدرة لتقرير ما يتبع في هذا الشأن ، بالإضافة إلى نتائج التدقيق والمخالفات المالية والإدارية وموافاة وزارة المالية وجهاز الرقابة المالية والإدارية للدولة بنسخة من ذلك .

المادة (٣٧ / الفقرة الأولى)

تعد الشؤون المالية كشوفا للحسابات ، وتقارير دورية ، كل (٣) ثلاثة أشهر ، موضحا بها المركز المالي للهيئة ومعاملاتها المالية ، ثم ترفع من قبل المدير العام إلى الرئيس تمهيدا لعرضها على المجلس في موعد لا يزيد على (١٥) يوما من تاريخ إعدادها ، وترسل نسخة منها إلى وزارة المالية وجهاز الرقابة المالية والإدارية للدولة ، على أن تتضمن التقارير ما يأتي :

المادة (١٥٥)

يكون التوقيع من قبل الرئيس أو من يفوضه على جميع العقود والأوامر التغييرية التي تبرمها الهيئة ، أيا كانت قيمتها .

بيانات عامة

إعلانات رسمية

وزارة الأوقاف والشؤون الدينية

ملخص

النظام الأساسي لمؤسسة الصحة الوقفية

استنادا إلى قانون الأوقاف الصادر بالمرسوم السلطاني رقم ٢٥/٢٠٠٠ ،
وإلى اللائحة التنفيذية لقانون الأوقاف الصادرة بالقرار الوزاري رقم ٢٣/٢٠٠١ ،
تقرر نشر ملخص نظام "مؤسسة الصحة الوقفية" على النحو الآتي :
اسم المؤسسة : "مؤسسة الصحة الوقفية" .

رقم القيد : " ١٩ " .

الأهداف :

- ١ - تحقيق التكافل الاجتماعي والمسؤولية الاجتماعية نحو صحة الفرد والمجتمع .
- ٢ - إيجاد مصادر متنوعة ومختلفة لدعم خدمات الرعاية الصحية .
- ٣ - تجديد الدور التنموي للوقف في الرعاية الصحية وتوعية المواطنين بأهميته ،
واستقطاب أموال التبرعات والهبات والوصايا للرعاية الصحية ووضع ضوابط لها
وإيجاد أفضل الطرق لتشغيلها وتنميتها واستثمارها .
- ٤ - تعزيز صحة الفرد والمجتمع من خلال توظيف أموال المؤسسة وعائد استثماراتها
لتمويل العلاج وإنشاء المستشفيات والمراكز الصحية وتشغيلها وشراء الأدوية وسيارات
الإسعاف والمعدات الطبية اللازمة وصيانتها ودعم الأبحاث الطبية وغيرها .
- ٥ - إدارة واستثمار أموال المؤسسة الوقفية وتطويرها والمحافظة على استدامتها وتكثير
ريعها ويجوز لها في سبيل ذلك الاستثمار في المجالات العقارية أو الصناعية
أو الزراعية وغيرها من المجالات وفق ضوابط الشريعة الإسلامية في استثمار الوقف .

إدارة المؤسسة :

يتكون المجلس من (٧) سبعة أعضاء ، وتكون مدة عمله (٥) خمس سنوات ميلادية
من تاريخ التعيين ، وتجدد لفترة أو فترات أخرى مماثلة .

موارد المؤسسة :

- ريع الأموال الموقوفة المحددة في المادة (٧) من النظام الأساسي .
- العائد من استثمارات أموال المؤسسة .
- التبرعات والهبات والوصايا التي يقبلها المجلس .

وزارة التجارة والصناعة

إعلان

تعلن دائرة الملكية الفكرية عن طلبات تسجيل العلامات التجارية المقبولة وفقاً لأحكام قانون (نظام) العلامات التجارية لدول مجلس التعاون لدول الخليج العربية الصادر بالمرسوم السلطاني رقم ٢٠١٧/٣٣ .



طلب تسجيل العلامة التجارية رقم : ١٠٧١٩٣
في الفئة ٣٧ من أجل السلع/الخدمات :
غسيل وكي الملابس .

باسم : نجم الروثوق

الجنسية : عمانية

العنوان : ص.ب : ١١٥ ر.ب : ٦١٤ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٧/١/١٨



طلب تسجيل العلامة التجارية رقم : ١٠٨٦٣٦
في الفئة ٤٤ من أجل السلع/الخدمات :
العيادات الطبية المتخصصة .

باسم : أريام الحمراء الوطنية

الجنسية : عمانية

العنوان : سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٧/٣/٢٠



طلب تسجيل العلامة التجارية رقم : ١١٤٧٥٨

في الفئة ٤٣ من أجل السلع/الخدمات :

المقاهي .

باسم : ندى الشنفرية وشريكها للتجارة

الجنسية : عمانية

العنوان : ولاية صلالة ، محافظة ظفار ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٧/١١/٢٧

طلب تسجيل العلامة التجارية رقم : ١١٥٩٩٥

في الفئة ٣٥ من أجل السلع/الخدمات :

البيع بالجملة للأدوات الكهربائية وتمديداتها - البيع بالتجزئة في المتاجر المتخصصة

لمواد البناء - البيع بالتجزئة في المتاجر للأنايب ومستلزماتها .



باسم : أحمد صالح محمد عبدالله آل علي التجارية

الجنسية : عمانية

العنوان : ولاية صحار ، محافظة شمال الباطنة ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٨/١/١٦

طلب تسجيل العلامة التجارية رقم : ١١٨٧٠٩

في الفئة ٤١ من أجل السلع/الخدمات :

تقديم وتنظيم كل ما يخص تنظيم الحفلات والمناسبات الخاصة والعامه .

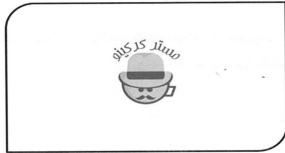


باسم : الملامح الدولية ش.م.م

الجنسية : عمانية

العنوان : ولاية نزوى ، سلطنة عمان

تاريخ تقديم الطلب : ٢٣/٤/٢٠١٨



طلب تسجيل العلامة التجارية رقم : ١٢٢١٩٥

في الفئة ٤٣ من أجل السلع/الخدمات :

المقاهي التي تقدم وجبات بشكل أساسي ، المقاهي التي تقدم مشروبات بشكل أساسي .

باسم : يحيى بن إسماعيل بن محمد البلوشي للتجارة والمقاولات

الجنسية : عمانية

العنوان : ولاية صحار ، محافظة شمال الباطنة ، سلطنة عمان

تاريخ تقديم الطلب : ٢٤/٩/٢٠١٨



طلب تسجيل العلامة التجارية رقم : ١٢٤٨٠١

في الفئة ٣٥ من أجل السلع/الخدمات :

بيع الملابس والفساتين .

باسم : مشاريع منى الدرهمي للتجارة

الجنسية : عمانية

العنوان : ص.ب : ٦٧ ر.ب : ١١٦ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٨/١٢/٢٥



طلب تسجيل العلامة التجارية رقم : ١٢٩٨٦٥

في الفئة ٤٣ من أجل السلع/الخدمات :

المقاهي .

باسم : تسطير ش.م.م

الجنسية : عمانية

العنوان : ص.ب : ٩٣ ر.ب : ٢١٦ ، القوف ، ولاية صلالة ، محافظة ظفار

تاريخ تقديم الطلب : ٢٠١٩/٧/٧



طلب تسجيل العلامة التجارية رقم : ١٢٩٨٨٧
في الفئة ٣٥ من أجل السلع/الخدمات :
بيع مستحضرات التجميل والعطور .

باسم : صقر المسرات للتجارة

الجنسية : عمانية

العنوان : ص.ب : ١٣٢ ر.ب : ٥١٦ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/٧/٧



طلب تسجيل العلامة التجارية رقم : ١٣٠٦١٠

في الفئة ٣٥ من أجل السلع/الخدمات :

البيع بالتجزئة في المتاجر المتخصصة للملابس الجاهزة .

باسم : شركة الرملة الجمرء للتجارة ش.ش.و.

الجنسية : عمانية

العنوان : ولاية صلالة ، محافظة ظفار ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/٨/٤



طلب تسجيل العلامة التجارية رقم : ١٣١٢٢٠
في الفئة ٣٥ من أجل السلع/الخدمات :
سوبر ماركت لبيع المواد الغذائية .

باسم : ركن الجملة للتجارة

الجنسية : عمانية

العنوان : ولاية بركاء ، محافظة جنوب الباطنة ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/٩/٥



طلب تسجيل العلامة التجارية رقم : ١٣٢٠٥٩
في الفئة ٤٢ من أجل السلع/الخدمات :
أعمال تنفيذ التصميم الداخلي .

باسم : نورين الفنية ش.م.م

الجنسية : عمانية

العنوان : ولاية صلالة ، محافظة ظفار ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٠/٩



طلب تسجيل العلامة التجارية رقم : ١٣٢٣٦٨

في الفئة ٣٥ من أجل السلع/الخدمات :

البيع بالتجزئة في المتاجر المتخصصة للعطور
ومستحضرات التجميل وصابون الزينة والبخور .

باسم : سرايا الحجاز للتجارة والمقاولات

الجنسية : عمانية

العنوان : ص.ب : ٧٠ ر.ب : ٣٢٥ ، ولاية لوى ، محافظة شمال الباطنة

تاريخ تقديم الطلب : ٢٠١٩/١٠/٢١

طلب تسجيل العلامة التجارية رقم : ١٣٢٧٩٣

في الفئة ٤٣ من أجل السلع/الخدمات :

مقهى .

مقهى
واسمة سما الجريدة

باسم : شركة خلف ومطر أبناء القمشوعي - تضامنية

الجنسية : عمانية

العنوان : ص.ب : ١٥٦ ر.ب : ٣٢٤ ، ولاية شناص ، محافظة شمال الباطنة ،

سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١١/٦



طلب تسجيل العلامة التجارية رقم : ١٣٢٩٢٤
في الفئة ٣٩ من أجل السلع/الخدمات :
توصيل وجبات الطعام .

باسم : التمدن للتطوير ش.م.م

الجنسية : عمانية

العنوان : ص.ب : ٨٠٧.ر.ب : ١١٦ ، غلا الصناعية ، بوشر ، محافظة مسقط ،

تاريخ تقديم الطلب : ٢٠١٩/١١/١٣



طلب تسجيل العلامة التجارية رقم : ١٣٣٥٢٩
في الفئة ٣٢ من أجل السلع/الخدمات :
عصائر طازجة .

باسم : شركة دانة الزمان ش.م.م

الجنسية : عمانية

العنوان : ص.ب : ١٠٩.ر.ب : ١٢٢

تاريخ تقديم الطلب : ٢٠١٩/١٢/٨



طلب تسجيل العلامة التجارية رقم : ١٣٣٥٨٨
في الفئة ٤٣ من أجل السلع/الخدمات :
مطاعم ومقاهي .

باسم : مؤسسة عبدالله حسين سالم باعمر للتجارة

الجنسية : عمانية

العنوان : الصناعات الجديدة ، ولاية صلالة ، محافظة ظفار ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/٩



طلب تسجيل العلامة التجارية رقم : ١٣٣٦٥٠
في الفئة ٤١ من أجل السلع/الخدمات :
مراكز اللياقة البدنية ، تشمل مراكز كمال الأجسام .

باسم : نادي خط الحياة للياقة البدنية

الجنسية : عمانية

العنوان : ص.ب : ٣٢٣ ر.ب : ١٢٩ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/١١



طلب تسجيل العلامة التجارية رقم : ١٣٣٦٨١

في الفئة ٤٣ من أجل السلع/الخدمات :

مقهى .

باسم : نور العاصمة الماسية للتجارة

الجنسية : عمانية

العنوان : ولاية لوى ، محافظة شمال الباطنة ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/١٢



طلب تسجيل العلامة التجارية رقم : ١٣٣٧٩٢

في الفئة ٣٥ من أجل السلع/الخدمات :

البيع بالتجزئة في المتاجر المتخصصة للذهب والمجوهرات .

باسم : مزن للمجوهرات وفساتين الأفراح

الجنسية : عمانية

العنوان : ولاية صحم ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/١٦

طلب تسجيل العلامة التجارية رقم : ١٣٣٨٢١

في الفئة ٣٥ من أجل السلع/الخدمات :

البيع بالتجزئة في المتاجر المتخصصة لأجهزة الحاسب الآلي والبرامج غير المعدة
كطلب عميل .



باسم : رشيد البلوشي للمشاريع العصرية

الجنسية : عمانية

العنوان : ص.ب : ٧٦٥ ر.ب : ١٣٣ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/١٧



طلب تسجيل العلامة التجارية رقم : ١٣٣٨٢٢

في الفئة ٤٠ من أجل السلع/الخدمات :

طحن وتعبئة البهارات والتوابل .

باسم : أبو راشد الريامي للتجارة ش م م

الجنسية : عمانية

العنوان : ص.ب : ٩٣٧ ر.ب : ١١٤ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/١٧



طلب تسجيل العلامة التجارية رقم : ١٣٣٨٤٨

في الفئة ٤٣ من أجل السلع/الخدمات :

المقاهي التي تقدم المشروبات بشكل أساسي .

باسم : مؤسسة اللمسات الفخمة

الجنسية : عمانية

العنوان : ص.ب : ١٨١ ر.ب : ١٣٢ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/١٨



طلب تسجيل العلامة التجارية رقم : ١٣٣٨٤٩

في الفئة ٣٥ من أجل السلع/الخدمات :

البيع بالتجزئة في المتاجر المتخصصة للزهور والنباتات الطبيعية ، البيع بالتجزئة

في المتاجر المتخصصة لمنتجات المخابز والحلويات السكرية .

باسم : مؤسسة اللمسات الفخمة

الجنسية : عمانية

العنوان : ص.ب : ٢١١٢ ر.ب : ١٣٢ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/١٨



طلب تسجيل العلامة التجارية رقم : ١٣٣٩٦٣

في الفئة ٤٣ من أجل السلع/الخدمات :

المطاعم والمقاهي التي تقدم الوجبات .

باسم : شركة الاستثمارات والمشاريع ش.م.م

الجنسية : عمانية

العنوان : ولاية بهلاء ، محافظة الداخلية ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/٢٣



مطعم ومقهى
RESTAURANT & CAFE

طلب تسجيل العلامة التجارية رقم : ١٣٤٠٢٥

في الفئة ٤٣ من أجل السلع/الخدمات :

المطاعم .

باسم : الرؤية النقية للتجارة ش.ش.و

الجنسية : عمانية

العنوان : ص.ب : ٢٠٦١ ر.ب : ١٣٢ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/٢٤



طلب تسجيل العلامة التجارية رقم : ١٣٤٠٣٨
في الفئة ٣٥ من أجل السلع/الخدمات :
تجارة الأحذية .

باسم : شركة أمواج الخليج المثالية للتجارة ش.م.م
الجنسية : عمانية
العنوان : ولاية صلالة ، محافظة ظفار ، سلطنة عمان
تاريخ تقديم الطلب : ٢٠١٩/١٢/٢٥



طلب تسجيل العلامة التجارية رقم : ١٣٤٠٤١
في الفئة ٤١ من أجل السلع/الخدمات :
أنشطة ألعاب التسلية وأنظمة المحاكاة الإلكترونية .

باسم : حجر الزبرجد الأزرق
الجنسية : عمانية
العنوان : ص.ب : ٥٦٤٥ ر.ب : ١٣٢ ، سلطنة عمان
تاريخ تقديم الطلب : ٢٠١٩/١٢/٢٥

**TASNIM
LOGISTICS**

طلب تسجيل العلامة التجارية رقم : ١٣٤٠٦٧
في الفئة ٣٩ من أجل السلع/الخدمات :
تأجير وسائل النقل البري للركاب بدون سائق .

باسم : _____ :التسليم للمشاريع المحدودة ش.م.م
الجنسية : _____ :عمانية
العنوان : _____ :ص.ب : ١٠٣ ر.ب : ١١٣ ، سلطنة عمان
تاريخ تقديم الطلب : ٢٠١٩/١٢/٢٦

TL

طلب تسجيل العلامة التجارية رقم : ١٣٤٠٦٨
في الفئة ٣٩ من أجل السلع/الخدمات :
تأجير وسائل النقل البري للركاب بدون سائق .

باسم : _____ :التسليم للمشاريع المحدودة ش.م.م
الجنسية : _____ :عمانية
العنوان : _____ :ص.ب : ١٠٣ ر.ب : ١١٣ ، سلطنة عمان
تاريخ تقديم الطلب : ٢٠١٩/١٢/٢٦



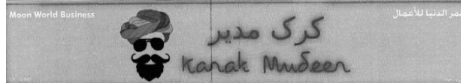
طلب تسجيل العلامة التجارية رقم : ١٣٤٠٧٦
في الفئة ٤٣ من أجل السلع/الخدمات :
مقهى .

باسم : أطياب أسطنبول للتجارة - تضامنية

الجنسية : عمانية

العنوان : ولاية صحم ، محافظة شمال الباطنة ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/٢٦



طلب تسجيل العلامة التجارية رقم : ١٣٤٠٧٨
في الفئة ٤٣ من أجل السلع/الخدمات :
المقاهي التي تقدم مشروبات بشكل أساسي .

باسم : قمر الدنيا للأعمال

الجنسية : عمانية

العنوان : ولاية مطرح ، محافظة مسقط ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/٢٦



طلب تسجيل العلامة التجارية رقم : ١٣٤١٤٠

في الفئة ٣٥ من أجل السلع/الخدمات :

بيع الفواكه المجففة ، تمر ومكسرات ، استيراد وتصدير .

باسم : المسار الأخضر لتجارة المستقبل

الجنسية : عمانية

العنوان : ص.ب : ١٩٩٤ ر.ب : ١٣٢ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠١٩/١٢/٣٠



طلب تسجيل العلامة التجارية رقم : ١٣٤٢٤٠

في الفئة ٣٥ من أجل السلع/الخدمات :

البيع بالجملة للأثاث المصري .

باسم : دار الزعيم العالمي للتجارة

الجنسية : عمانية

العنوان : ولاية البريمي ، محافظة البريمي ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٥



طلب تسجيل العلامة التجارية رقم : ١٣٤٢٨٠

في الفئة ٣٥ من أجل السلع/الخدمات :

بيع الزجاج والألنيوم ، بيع مواد البناء .

باسم : الشروق للحلول التجارية ش.م.م

الجنسية : عمانية

العنوان : ولاية مسقط ، محافظة مسقط ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٦



طلب تسجيل العلامة التجارية رقم : ١٣٤٢٨٥

في الفئة ٤١ من أجل السلع/الخدمات :

مراكز اللياقة البدنية ، تشمل مراكز كمال الأجسام .

باسم : شركة الوفاق الرائدة - تضامنية

الجنسية : عمانية

العنوان : ص.ب : ٢٢٥ ر.ب : ٥١١ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٦

Schwarzkopf
Beauty Center

طلب تسجيل العلامة التجارية رقم : ١٣٤٣٠٩
في الفئة ٤٤ من أجل السلع/الخدمات :
تصنيف الشعر وأنواع التجميل للنساء .

باسم : زينب صديق للتجارة

الجنسية : عمانية

العنوان : ص.ب : ١١١ ر.ب : ١١٢ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٦



طلب تسجيل العلامة التجارية رقم : ١٣٤٤٢٣
في الفئة ٤٤ من أجل السلع/الخدمات :
عيادات طب الأسنان ومختبر الأسنان .

باسم : مشاريع سماء نزوى الذهبية

الجنسية : عمانية

العنوان : ص.ب : ٥٥٠ ر.ب : ٦١١ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٩



طلب تسجيل العلامة التجارية رقم : ١٣٤٥٠٤
في الفئة ٤٤ من أجل السلع/الخدمات :
العيادات الطبية المتخصصة .

باسم : شركة خط الاستواء الدولية

الجنسية : عمانية

العنوان : ولاية صلالة ، محافظة ظفار ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/١٩



طلب تسجيل العلامة التجارية رقم : ١٣٤٥١٩
في الفئة ٤٣ من أجل السلع/الخدمات :
الشقق الفندقية .

باسم : مشاريع الأثمد

الجنسية : عمانية

العنوان : ص.ب : ١ ر.ب : ٦١١ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/١٩

دار الأرجوان للزهور والهدايا والحلويات

طلب تسجيل العلامة التجارية رقم : ١٣٤٥٣٨

في الفئة ٣٥ من أجل السلع/الخدمات :

بيع الزهور والهدايا والحلويات .

باسم : بوابة الخير الماسية للتجارة

الجنسية : عمانية

العنوان : ص.ب : ٧٦ ر.ب : ٥٠٠ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٢٠



طلب تسجيل العلامة التجارية رقم : ١٣٤٥٥١

في الفئة ٤٣ من أجل السلع/الخدمات :

مقهى .

باسم : أيام الأسبوع التجارية ش.م.م

الجنسية : عمانية

العنوان : ص.ب : ١١٩ ر.ب : ٧٠٤ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٢٠



طلب تسجيل العلامة التجارية رقم : ١٣٤٥٥٥
في الفئة ٤٣ من أجل السلع/الخدمات :
المقاهي التي تقدم مشروبات بشكل أساسي .

باسم : مؤسسة الإنتاج الذهبية الشاملة للتجارة
الجنسية : عمانية
العنوان : ولاية صلالة ، محافظة ظفار ، سلطنة عمان
تاريخ تقديم الطلب : ٢٠٢٠/١/٢٠



طلب تسجيل العلامة التجارية رقم : ١٣٤٦٤٦
في الفئة ٣٩ من أجل السلع/الخدمات :
مكاتب السفر والسياحة .

باسم : مشاريع عامر العمري للتجارة ش.ش.و.
الجنسية : عمانية
العنوان : ولاية صلالة ، محافظة ظفار ، سلطنة عمان
تاريخ تقديم الطلب : ٢٠٢٠/١/٢٢



طلب تسجيل العلامة التجارية رقم : ١٣٤٦٤٨
في الفئة ٣٦ من أجل السلع/الخدمات :
إدارة وتأجير العقارات ووساطة العقارية .

باسم : مؤسسة اللواء الأخضر للتجارة

الجنسية : عمانية

العنوان : ولاية صلالة ، محافظة ظفار ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٢٢



طلب تسجيل العلامة التجارية رقم : ١٣٤٦٧٧
في الفئة ٣٥ من أجل السلع/الخدمات :
بيع الملابس الجاهزة والعطور .

باسم : صوغة النوخذة للتجارة

الجنسية : عمانية

العنوان : سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٢٦



طلب تسجيل العلامة التجارية رقم : ١٣٤٧٠٥
في الفئة ٤٣ من أجل السلع/الخدمات :
المقاهي .

باسم : شركة المستوى الراقى للتجارة والمقاولات

الجنسية : عمانية

العنوان : ولاية صلالة ، محافظة ظفار ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٢٦



طلب تسجيل العلامة التجارية رقم : ١٣٤٧٤٥
في الفئة ٤٣ من أجل السلع/الخدمات :
مقاهي .

باسم : أحلام المستقبل الفضية

الجنسية : عمانية

العنوان : سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٢٧

طلب تسجيل العلامة التجارية رقم : ١٣٤٧٨٣

في الفئة ٣٥ من أجل السلع/الخدمات :

البيع بالتجزئة في المتاجر المتخصصة للأجهزة المنزلية (الراديو ، التلفزيون ، جهاز تشغيل أقراص الفيديو الرقمية ، إلخ) ، البيع بالتجزئة للأدوات الكهربائية وتمديداتها .



باسم : واحة بركاء الخضراء للتجارة

الجنسية : عمانية

العنوان : ص.ب : ١١١٩ ر.ب : ٣٢٠

تاريخ تقديم الطلب : ٢٠٢٠/١/٢٩



طلب تسجيل العلامة التجارية رقم : ١٣٤٧٨٥

في الفئة ٤٣ من أجل السلع/الخدمات :

مقهى .

باسم : أم زايد البطاشي للتجارة

الجنسية : عمانية

العنوان : ص.ب : ٣٢٠ ر.ب : ١٣٢ ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٢٩



طلب تسجيل العلامة التجارية رقم : ١٣٤٨٠٣
في الفئة ٤٣ من أجل السلع/الخدمات :
مقهى .

باسم : منارة برج المقاصير

الجنسية : عمانية

العنوان : سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٢٩



طلب تسجيل العلامة التجارية رقم : ١٣٤٨٤٢
في الفئة ٣٥ من أجل السلع/الخدمات :

وكالات أعمال تجارية - البيع بالتجزئة للثريات والنجف والسلع المستخدمة في الإضاءة -
مكتب تصدير واستيراد - البيع بالجملة للطابوق .

باسم : السيق للتصميم والتجارة

الجنسية : عمانية

العنوان : ولاية بوشر ، محافظة مسقط ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/١/٣٠



طلب تسجيل العلامة التجارية رقم : ١٣٤٨٨٧
في الفئة ١٩ من أجل السلع/الخدمات :
الرخام والبلاط .

باسم : أصيل النبرة للتجارة - تضامنية
الجنسية : عمانية
العنوان : ص.ب : ١٠٠ ر.ب : ٣١٥ ، سلطنة عمان
تاريخ تقديم الطلب : ٢٠٢٠/٢/٢



طلب تسجيل العلامة التجارية رقم : ١٣٥٠٩٢
في الفئة ٤٤ من أجل السلع/الخدمات :
حلاق رجالي .

باسم : أيام الأسبوع التجارية ش.م.م
الجنسية : عمانية
العنوان : ص.ب : ٥٢ ر.ب : ١١١ ، الهاتف : ٩٧٤٤٠٤٣٥ ، العامرات ، محافظة
مسقط ، سلطنة عمان
تاريخ تقديم الطلب : ٢٠٢٠/٢/١٠



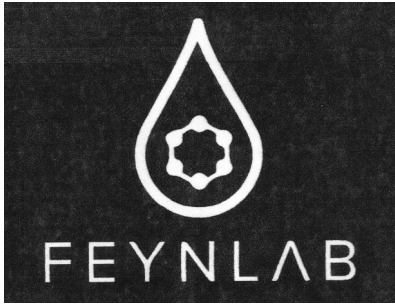
طلب تسجيل العلامة التجارية رقم : ١٣٥١١٩
في الفئة ٤٣ من أجل السلع/الخدمات :
المقاهي التي تقدم وجبات الطعام بشكل أساسي .

باسم : شاكروحمد للتجارة ش.م.م

الجنسية : عمانية

العنوان : ولاية السيب ، محافظة مسقط ، سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/٢/١١



طلب تسجيل العلامة التجارية رقم : ١٣٥١٩٤
في الفئة ٣٧ من أجل السلع/الخدمات :
تنظيف وتلميع السيارات .

باسم : بن سعيد الفوري ش.ش.و

الجنسية : عمانية

العنوان : ص.ب : ٤٨٠ ر.ب : ١٢١ ، ولاية السيب ، محافظة مسقط ،

سلطنة عمان

تاريخ تقديم الطلب : ٢٠٢٠/٢/١٣

إعلان

تعلن دائرة الملكية الفكرية وفقا لأحكام المادة (١٩) من قانون (نظام) العلامات التجارية لدول مجلس التعاون لدول الخليج العربية الصادر بالمرسوم السلطاني رقم ٢٠١٧/٣٣ ، أنه تم تجديد مدة حماية العلامات المسجلة الآتية :

م	رقم العلامة	اسم الشركة	المهنة	تاريخ التسجيل
١	٦٣٧١٤	الجزر العمانية للتجارة والمقاولات	التجارة والصناعة	٢٠١٠/٧/١٣
٢	٣٩٢٤١	تاتا صنز ليتمد	التجارة والصناعة	٢٠٠٦/٢/٢٨
٣	٣٥١٢١	جونسون اند جونسون	التجارة والصناعة	٢٠٠٤/١٢/١٣
٤	٢٢٥٧٨	ميرك كي جي إيه إيه	التجارة والصناعة	٢٠٠٠/٥/٢٠
٥	٦٣٠٣٥	كرافت فودز شويتز هولدينغ جي ام بي اتش	التجارة والصناعة	٢٠١٠/٥/٢٦
٦	٦١٩٨٤	كيورين فارماسيوتيكال كو ، ليتمد	التجارة والصناعة	٢٠١٠/٣/٢٩
٧	٦١٩٨٥	كيورين فارماسيوتيكال كو ، ليتمد	التجارة والصناعة	٢٠١٠/٣/٢٩
٨	٦١٤٩٢	مدينة النحاس ش.م.م	التجارة والصناعة	٢٠١٠/٢/٢٠
٩	٦١٩١٧	ستاروود هوتيلز أند ريزورتس وورلدوايد ، ال ال سي	التجارة والصناعة	٢٠١٠/٣/٢١
١٠	٦١٩١٨	ستاروود هوتيلز أند ريزورتس وورلدوايد ، ال ال سي	التجارة والصناعة	٢٠١٠/٣/٢١
١١	٦١٩١٩	ستاروود هوتيلز أند ريزورتس وورلدوايد ، ال ال سي	التجارة والصناعة	٢٠١٠/٣/٢١
١٢	٦١٩٢٠	ستاروود هوتيلز أند ريزورتس وورلدوايد ، ال ال سي	التجارة والصناعة	٢٠١٠/٣/٢١

م	رقم العلامة	اسم الشركة	المهنة	تاريخ التسجيل
١٣	٤٣٣٥	دوليو، اس ايه	التجارة والصناعة	١٩٩٠/٥/٢٨
١٤	٦١٨٥٣	دي دي أي بي هولدر ال ال سي	التجارة والصناعة	٢٠١٠/٣/٢٠
١٥	٦١٩٦٧	سينجنتا ليتمد	التجارة والصناعة	٢٠١٠/٣/٢٨
١٦	٥٢٥٥٠	شركة جواد سلطان للصيانة والخدمات العقارية	التجارة والصناعة	٢٠٠٨/٧/١٦
١٧	١٤٩	شركة دبليو . جي . تاول (ش.م.م)	التجارة والصناعة	١٩٨٩/٣/٥
١٨	٦٤٠٧٠	شركة الكويت لصناعة المواد العازلة ش.م.ك (مقفلة)	التجارة والصناعة	٢٠١٠/٧/٨
١٩	٦٤٠٧١	شركة الكويت لصناعة المواد العازلة ش.م.ك (مقفلة)	التجارة والصناعة	٢٠١٠/٧/٨
٢٠	٦٤٠٧٢	شركة الكويت لصناعة المواد العازلة ش.م.ك (مقفلة)	التجارة والصناعة	٢٠١٠/٧/٨
٢١	٦٤٠٧٣	شركة الكويت لصناعة المواد العازلة ش.م.ك (مقفلة)	التجارة والصناعة	٢٠١٠/٧/٨
٢٢	٢٣٦٨٢	شركة يوسف أحمد الغانم وأولاده	التجارة والصناعة	٢٠٠٠/٩/١٨
٢٣	٢٣٦٨٣	شركة يوسف أحمد الغانم وأولاده	التجارة والصناعة	٢٠٠٠/٩/١٨
٢٤	٢٣٦٨٤	شركة يوسف أحمد الغانم وأولاده	التجارة والصناعة	٢٠٠٠/٩/١٨
٢٥	٢٢٦١٣	غامبرو لونديا ايه بي	التجارة والصناعة	٢٠٠٠/٥/٢٢
٢٦	٢٢٦١١	غامبرو لونديانا ايه بي	التجارة والصناعة	٢٠٠٠/٥/٢٢
٢٧	٦٥٢١٠	تي او ايه كوربوريشن	التجارة والصناعة	٢٠١٠/١٠/٢٧
٢٨	١٨٦٨٤	الشركة الخليجية لخدمات الاستثمار (ش.م.ع)	التجارة والصناعة	١٩٩٨/٩/١٤

رقم العلامة	اسم الشركة	المهنة	تاريخ التسجيل	م
٥٧٨٩٤	ااية ام سي ادمينستراكو أي بارتيسيبياكوس ال تي دي ايه	التجارة والصناعة	٢٠٠٩/٦/٢٨	٢٩
٥٧٨٩٥	ااية ام سي ادمينستراكو أي بارتيسيبياكوس ال تي دي ايه	التجارة والصناعة	٢٠٠٩/٦/٢٨	٣٠
٣٧٣٣٠	فودافون غروب بي ال سي	التجارة والصناعة	٢٠٠٥/٨/٢٣	٣١
٣٧٣٢٩	فودافون غروب بي ال سي	التجارة والصناعة	٢٠٠٥/٨/٢٣	٣٢
٦١٨٢٥	العوادي العالمية ش.م.م	التجارة والصناعة	٢٠١٠/٣/١٦	٣٣
٦٤٢٨٠	بنك عمان العربي	التجارة والصناعة	٢٠١٠/٨/١٦	٣٤
٦٩٠٤٩	تشيكوس برانديس انفيستمننز، انك	التجارة والصناعة	٢٠١١/٣/٧	٣٥
٦٤٣٦٦	بنك عمان العربي ش.م.ع.م	التجارة والصناعة	٢٠١٠/٨/٢٢	٣٦
١٨٥٣٦	شركة منتجات البولي المحدودة	التجارة والصناعة	١٩٩٨/٨/٢٣	٣٧
٢٩٣٠٩	شركة منتجات البولي المحدودة	التجارة والصناعة	٢٠٠٢/٣/١١	٣٨
٢٩٣٠٨	شركة منتجات البولي المحدودة	التجارة والصناعة	٢٠٠٢/٣/١١	٣٩
٢٢٧٠١	شركة أريج للزيوت النباتية ومشتقاتها ش.م.ع.ع	التجارة والصناعة	٢٠٠٠/٥/٣٠	٤٠
٢٩٦٧	دارامبال بريمتشاندي ليمتد	التجارة والصناعة	١٩٨٩/٩/١٠	٤١
٤٥٨٠٤	ارايه اريسين & كيميكال انديستريز	التجارة والصناعة	٢٠١٧/٣/٧	٤٢
٦١٨٢٨	بوومن انتربرايس	التجارة والصناعة	٢٠١٠/٣/١٦	٤٣
٢٩٧٣	الصاروج لخدمات السلامة	التجارة والصناعة	٢٠١٩/١٠/١٠	٤٤
٢٠٩٦٢	ديبولد نيكسدورف انك	التجارة والصناعة	١٩٩٩/٩/١٩	٤٥
٢٠٩٦٤	ديبولد نيكسدورف انك	التجارة والصناعة	١٩٩٩/٩/١٩	٤٦

رقم العلامة	اسم الشركة	المهنة	تاريخ التسجيل	م
٢٢٢٠٣	سورمارتيك أس.ا	التجارة والصناعة	٢٠٠٠/٤/٤	٤٧
٦٣٠٨٨	سورمارتيك أس. أ	التجارة والصناعة	٢٠١٠/٥/٣٠	٤٨
٢٢٣٧١	وايث ال ال سي	التجارة والصناعة	٢٠٠٠/٤/٢٥	٤٩
٦٥٣٢٣	توراي كابوشيكي كايشا (توراي اندستريز انك)	التجارة والصناعة	٢٠١٠/١/١١	٥٠
٦٤١٠١	توراي كابوشيكي كايشا (توراي اندستريز انك)	التجارة والصناعة	٢٠١٠/٨/٨	٥١
٥١٠٩	توراي كابوشيكي كايشا (توراي اندستريز ، انك)	التجارة والصناعة	١٩٩٠/١٢/٢٩	٥٢
٥١٠٨	توراي كابوشيكي كايشا (توراي اندستريز ، انك)	التجارة والصناعة	١٩٩٠/١٢/٢٩	٥٣
٥١٠٧	توراي كابوشيكي كايشا (توراي اندستريز ، انك)	التجارة والصناعة	١٩٩٠/١٢/٢٩	٥٤
٥١٠٦	توراي كابوشيكي كايشا (توراي اندستريز ، انك)	التجارة والصناعة	١٩٩٠/١٢/٢٩	٥٥
٢٢٧١٧	ريكيت أند كولمان (اوفرسيز) هيلث ليتمد	التجارة والصناعة	٢٠٠٠/٥/٣١	٥٦
٣٩٩٧	ريكيت أند كولمان (اوفرسيز) هيلث ليتمد	التجارة والصناعة	١٩٩٠/١٢/٣	٥٧
٢٢٥٤٧	ريكيت أند كولمان (اوفرسيز) هيلث ليتمد	التجارة والصناعة	٢٠٠٠/٥/٢٠	٥٨
٢٢٧١٨	ريكيت أند كولمان (اوفرسيز) هيلث ليتمد	التجارة والصناعة	٢٠٠٠/٥/٣١	٥٩

م	رقم العلامة	اسم الشركة	المهنة	تاريخ التسجيل
٦٠	٦١٦٠٠	كومباني جينيرال دي اتابليسمنتس ميشلان	التجارة والصناعة	٢٠١٠/٢/٢٨
٦١	٦١٦٠١	كومباني جينيرال دي اتابليسمنتس ميشلان	التجارة والصناعة	٢٠١٠/٢/٢٨
٦٢	٦١٦٠٢	كومباني جينيرال دي اتابليسمنتس ميشلان	التجارة والصناعة	٢٠١٠/٢/٢٨
٦٣	٢٢٠٣٦	استرا زينيكا يو كاي ليتمد	التجارة والصناعة	٢٠٠٠/٧/٣
٦٤	٥٠٩٧	استرا زينيكا يو كاي ليتمد	التجارة والصناعة	١٩٩٠/١٢/٢٩
٦٥	٦١٤٩٤	اتش اف ستورز ريلاييزيشنز ليتمد	التجارة والصناعة	٢٠١٠/٢/٢٠
٦٦	٦١٤٩٥	اتش اف ستورز ريلاييزيشنز ليتمد	التجارة والصناعة	٢٠١٠/٢/٢٠
٦٧	٦١٤٩٣	اتش اف ستورز ريلاييزيشنز ليتمد	التجارة والصناعة	٢٠١٠/٢/٢٠
٦٨	٢٢٤١٠	فيات أوتواس بي ايه	التجارة والصناعة	٢٠٠٠/٦/٥
٦٩	٢٢٤١١	فيات أوتواس بي ايه	التجارة والصناعة	٢٠٠٠/٦/٥
٧٠	٢٢٤١٢	فيات أوتواس بي ايه	التجارة والصناعة	٢٠٠٠/٦/٥
٧١	٢٢٥٩٣	فيات أوتواس بي ايه	التجارة والصناعة	٢٠٠٠/٥/٢٢
٧٢	٢٢٥٩٤	فيات أوتواس بي ايه	التجارة والصناعة	٢٠٠٠/٥/٢٢
٧٣	٦١٠٣٦	هولسيم تكنولوجي إل تي دي	التجارة والصناعة	٢٠١٠/١/٢٠
٧٤	٦١٠٣٧	هولسيم تكنولوجي إل تي دي	التجارة والصناعة	٢٠١٠/١/٢٠
٧٥	٦١٠٣٨	هولسيم تكنولوجي إل تي دي	التجارة والصناعة	٢٠١٠/١/٢٠
٧٦	٦١٠٣٩	هولسيم تكنولوجي إل تي دي	التجارة والصناعة	٢٠١٠/١/٢٠
٧٧	٦١٠٤٠	هولسيم تكنولوجي إل تي دي	التجارة والصناعة	٢٠١٠/١/٢٠
٧٨	٤٠١٠	اكسيلا دويتشلاند جي.ام.بي.اتش	التجارة والصناعة	١٩٩٠/٣/١٤
٧٩	٤٢٥٣	رولكس اس.آ	التجارة والصناعة	١٩٩٠/٥/٩

م	رقم العلامة	اسم الشركة	المهنة	تاريخ التسجيل
٨٠	٦٦٩٧٥	بي دي أو يونيباك إنك	التجارة والصناعة	٢٠١١/٢/١٩
٨١	٢٢٢٦٣	مونديليز يوروب جي ام بي اتش	التجارة والصناعة	٢٠٠٠/١٠/٤
٨٢	٦٣٤٧٥	انتركونتيننتال جريت غلوبال براندز ال ال سي	التجارة والصناعة	٢٠١٠/٦/٢٦
٨٣	٦٣١٥٤	انتركونتيننتال جريت غلوبال براندز ال ال سي	التجارة والصناعة	٢٠١٠/٦/٦
٨٤	٦٣١٥٣	انتركونتيننتال جريت غلوبال براندز ال ال سي	التجارة والصناعة	٢٠١٠/٦/٦
٨٥	٦٢٣٥٧	انتركونتيننتال جريت براندز ال ال سي	التجارة والصناعة	٢٠١٠/٤/١٨
٨٦	٦٢٣٤١	انتركونتيننتال جريت براندز ال ال سي	التجارة والصناعة	٢٠١٠/٤/١٧
٨٧	٦٢٨٩١	انتركونتيننتال جريت براندز ال ال سي	التجارة والصناعة	٢٠١٠/٥/١٦
٨٨	٢٢٣٠٣	انتركونتيننتال جريت غلوبال براندز ال ال سي	التجارة والصناعة	٢٠٠٠/٤/١٥
٨٩	٢٢٣٠٢	انتركونتيننتال جريت غلوبال براندز ال ال سي	التجارة والصناعة	٢٠٠٠/٤/١٥
٩٠	٦٠٤٤١	شيمجي بامب أندستري جروب كو ليمنتد	التجارة والصناعة	٢٠٠٩/١٢/١٥
٩١	٦١٨٦٢	ريتيل ورلد ليمنتد	التجارة والصناعة	٢٠١٠/٣/٢٠
٩٢	٦١٨٦٣	ريتيل ورلد ليمنتد	التجارة والصناعة	٢٠١٠/٣/٢٠
٩٣	٢٠٩٤٨	ديلفي تكنولوجيز انك	التجارة والصناعة	١٩٩٩/٩/١٨
٩٤	٦٠٩٩٧	سانديسك ال ال سي	التجارة والصناعة	٢٠١٠/١/١٧

م	رقم العلامة	اسم الشركة	المهنة	تاريخ التسجيل
٩٥	٦١١٩١	دانييل ميجرمنت أند كونترول ، انك	التجارة والصناعة	٢٠١٠/١/٣٠
٩٦	٦٢٤٩٤	جاك دانييلز بروبيرتيز انك	التجارة والصناعة	٢٠١٠/٤/٢٥
٩٧	٤٧١٣	تشيكييتا براندس ، ال ال سي	التجارة والصناعة	١٩٩٠/٩/١٨
٩٨	٤٧١٢	تشيكييتا براندس ، ال ال سي	التجارة والصناعة	١٩٩٠/٩/١٨
٩٩	٦٢٢٣٩	فارمرز رايس كوبريتيف	التجارة والصناعة	٢٠١٠/٤/١٠
١٠٠	٦٢٢٤١	شركة انجل ياست. ليمتد	التجارة والصناعة	٢٠١٠/٤/١٠
١٠١	٦٢٢٤٢	شركة انجل ياست. ليمتد	التجارة والصناعة	٢٠١٠/٤/١٠
١٠٢	٤٢٧٨	أو هو جي أم بي أتش & كوكيه جي	التجارة والصناعة	١٩٩٠/٥/١٥
١٠٣	٤٢٧٥	أو هو جي أم بي أتش & كوكيه جي	التجارة والصناعة	١٩٩٠/٥/١٥
١٠٤	٤٢٧٤	أو هو جي أم بي أتش & كوكيه جي	التجارة والصناعة	١٩٩٠/٥/١٥
١٠٥	٢٢٠٨٩	بي ٤ يو انترناشيونال هولدينغز (موريشس) ليمتد	التجارة والصناعة	٢٠٠٠/٣/١٢
١٠٦	٢٣٥٣١	بيوليجاري هورولوجيري اس ايه	التجارة والصناعة	٢٠٠٠/٣/٩
١٠٧	٦٢٦١٨	شركة صفصاف للصناعة والتجارة والمقاولات ش.م.م	التجارة والصناعة	٢٠١٠/٥/٢
١٠٨	٤١٢٢	لاندمارك جرافيكس كوربوريشن	التجارة والصناعة	١٩٩٠/٤/١٧
١٠٩	٢٢٦٣٦	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١١٠	٢٢٦٣٧	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١١١	٢٢٦٣٨	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧

م	رقم العلامة	اسم الشركة	المهنة	تاريخ التسجيل
١١٢	٢٢٦٣٩	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١١٣	٢٢٦٤٠	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١١٤	٢٢٦٤١	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١١٥	٢٢٦٤٢	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١١٦	٢٢٦٤٣	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١١٧	٢٢٦٤٤	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١١٨	٢٢٦٤٥	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١١٩	٢٢٦٤٦	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١٢٠	٢٢٦٤٨	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١٢١	٢٢٦٤٩	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١٢٢	٢٢٦٥٠	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١٢٣	٢٢٦٥١	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١٢٤	٢٢٦٥٣	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١٢٥	٢٢٦٥٤	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١٢٦	٢٢٦٥٥	ساب اکتیبولاغ	التجارة والصناعة	٢٠٠٠/٥/٢٧
١٢٧	٤٤٧٢	ام جي أي لاکشري غروب ال ال سي	التجارة والصناعة	١٩٩٠/٧/٢٣
١٢٨	٢٣٧٠١	شانغري لا انترناشيونال هوتيل منجيمنت ليمتد	التجارة والصناعة	٢٠٠٠/٩/١٨

رقم العلامة	اسم الشركة	المهنة	تاريخ التسجيل	م
٢٣٦٩٧	شانغري لا انترناشيونال هوتيل منجيمنت ليمتد	التجارة والصناعة	٢٠٠٠/٩/١٨	١٢٩
٢٣٦٩٢	شانغري لا انترناشيونال هوتيل منجيمنت ليمتد	التجارة والصناعة	٢٠٠٠/٩/١٨	١٣٠
٢٣٧٠٠	شانغري لا انترناشيونال هوتيل منجيمنت ليمتد	التجارة والصناعة	٢٠٠٠/٩/١٨	١٣١
٦٣١١٨	شركة الزيت العربية السعودية	التجارة والصناعة	٢٠١٠/٦/٦	١٣٢
٦٣١١٩	شركة الزيت العربية السعودية	التجارة والصناعة	٢٠١٠/٦/٦	١٣٣
٦٣١٢٠	شركة الزيت العربية السعودية	التجارة والصناعة	٢٠١٠/٦/٦	١٣٤
٦٣١٢١	شركة الزيت العربية السعودية	التجارة والصناعة	٢٠١٠/٦/٦	١٣٥
٦٣١٢٢	شركة الزيت العربية السعودية	التجارة والصناعة	٢٠١٠/٦/٦	١٣٦
٣٧٥٩	تامبراندس انك	التجارة والصناعة	١٩٩٠/١/٣٠	١٣٧
٣٧٥٨	تامبراندس انك	التجارة والصناعة	١٩٩٠/١/٣٠	١٣٨
٣٧٥٧	تامبراندس انك	التجارة والصناعة	١٩٩٠/١/٣٠	١٣٩
٦٢١٦٤	شركة انرفلكس ال تي دي	التجارة والصناعة	٢٠١٠/٤/٦	١٤٠
٤٦٠٧	ميتاك انترناشيونال كوروبوريشن	التجارة والصناعة	١٩٩٠/٨/٢٨	١٤١
٦١٦٢٩	شانغري - لا انترناشيونال هوتيل مانجيمنت ليمتد	التجارة والصناعة	٢٠١٠/٢/٣	١٤٢
٦٣١١٧	شركة الزيت العربية السعودية	التجارة والصناعة	٢٠١٠/٦/٦	١٤٣
٦٣١١٦	شركة الزيت العربية السعودية	التجارة والصناعة	٢٠١٠/٦/٦	١٤٤
٦٣١١٥	شركة الزيت العربية السعودية	التجارة والصناعة	٢٠١٠/٦/٦	١٤٥