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Date: 22 October 2010

The Manager:
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For Attention: Oshnia Maharaj

**SUPPLEMENTARY PROTOCOL AMENDING THE AGREEMENT
BETWEEN THE GOVERNMENT OF THE REPUBLIC OF SOUTH AFRICA
AND THE GOVERNMENT OF THE SULTANATE OF OMAN FOR THE
AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF
FISCAL EVASION WITH RESPECT TO TAXES ON INCOME: YOUR
UNNUMBERED E-MAIL DATED 22 OCTOBER 2010**

1. We have scrutinized the draft "Supplementary Protocol amending the Agreement between the Government of the Republic of South Africa and the Government of the Sultanate of Oman for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income" (hereinafter referred to as the "principal Agreement") with a view to possible conflict with the domestic law of the Republic of South Africa only, and as far as we could ascertain there appeared to be no such conflict, as indicated in our Opinion 130/2008.
2. We have now, as requested, scrutinized Article 1 of the Supplementary Protocol only, and have indicated a suggested amendment on the copy of the Protocol attached hereto.
3. The South African Revenue Service's attention is drawn to the provisions of

section 231 of the Constitution of the Republic of South Africa, 1996, which should
be complied with.


CHIEF STATE LAW ADVISER
CJS ZWARTS/WJJ NEL