



**Conference of the States Parties  
to the United Nations  
Convention against Corruption**

Distr.: General  
15 September 2015  
English  
Original: Arabic

---

**Implementation Review Group**

**Resumed sixth session**

St. Petersburg, Russian Federation, 3-4 November 2015

Agenda item 2

**Review of implementation of the United Nations  
Convention against Corruption**

**Executive summary**

**Note by the Secretariat**

**Addendum**

**Contents**

	<i>Page</i>
II. Executive summary.....	2
Oman .....	2



## II. Executive summary

### Oman

#### 1. Introduction: Overview of the legal and institutional framework of Oman in the context of implementation of the United Nations Convention against Corruption

Oman acceded to the United Nations Convention against Corruption (the Convention) by Royal Decree No. 64/2013 of 20 November 2013, and published in Official Gazette No. 1035 of 24 November 2013. Oman deposited its instrument of accession to the Convention with the Secretary-General of the United Nations on 9 January 2014.

Oman's legal system is based on the royal laws and decrees issued by His Majesty the Sultan and which are based on the Basic Law of the State. The laws are issued by royal decrees after the approval of the Council of Oman (the Council of State and the Consultative Council). Regulations and decisions are issued by the State's administrative departments, each one in its respective areas of competence.

Oman follows the civil law system. The anti-corruption framework comprises provisions from several laws, notably the Criminal Code, the Code of Criminal Procedure, the Law on the Protection of Public Funds and the Avoidance of Conflict of Interests and the Anti-Money Laundering and Terrorism Financing Law.

With respect to international law, conventions and agreements come into force after their ratification by His Majesty the Sultan and thereafter take legal force, in accordance with articles 76 and 80 of the Basic Law of the State.

Courts are divided into criminal and civil courts, at two levels, trial and appeals, and superseded by the Supreme Court. Criminal proceedings follow the accusatory system and consist of the investigation phase and the oral trial.

Oman has several anti-corruption authorities and bodies. Relevant institutions in the fight against corruption include: the State Audit Institution; the Department of Public Prosecution for Public Funds Crimes; the Financial Intelligence Unit in the Royal Omani Police; and the Department for the Fight against Economic Crimes in the General Administration of Criminal Investigations within the Royal Omani Police.

#### 2. Chapter III: Criminalization and law enforcement

##### 2.1. Observations on the implementation of the articles under review

###### *Bribery and trading in influence (arts. 15, 16, 18 and 21)*

Article 155 of the Criminal Code criminalizes the acceptance of bribes by an official to execute, to refrain from executing or to delay the execution of a legal act that falls within his or her duties. This article does not cover the solicitation of bribery.

Article 156 criminalizes the solicitation or acceptance of bribes by an official, in order to commit an act contrary to his or her functions or to refrain from an act within his or her duties. The sentence for articles 155 and 156 includes the briber and the intermediary if they commit acts which involve indirect bribery.

Article 157 criminalizes the acceptance of bribes by officials following the completion of the act expected by the briber.

Article 158 of the Criminal Code criminalizes the bribery of an official, even if the latter refuses the bribe. Oman's legislation does not criminalize the bribery of foreign public officials or officials of public international organizations (active or passive).

Article 7 of the Law on the Protection of Public Funds and the Avoidance of Conflict of Interests criminalizes the abuse by a public official of his or her position or functions to obtain a benefit for himself or herself or for another person, or the abuse of his or her influence to help another person to obtain a benefit or a privileged treatment. This article applies to the solicitation or acceptance of bribes by an official in order to abuse his or her influence, even when such influence is supposed. In this case, the briber is sanctioned based on the provisions of article 93 of the Criminal Code (instigation), even if and when the offer is refused. Oman's legislation does not cover active and passive trading in influence by persons other than officials.

Oman does not criminalize bribery in the private sector.

*Money-laundering, concealment (arts. 23 and 24)*

Oman criminalizes the laundering of the proceeds of crime, pursuant to article 2 of the Anti-Money-Laundering and Terrorism Financing Law. Article 5 of this law criminalizes different aspects of criminal participation, as well as attempting to participate in a criminal activity.

Oman has adopted an all-offences approach. Article 1 of the Anti-Money-Laundering and Terrorism Financing Law states that predicate offences include "any act in violation of the law in Oman that allows its perpetrator to obtain criminal proceeds".

Predicate offences do not explicitly cover offences committed outside Oman. The Anti-Money-Laundering and Terrorism Financing Law doubles the sanction in case of self-laundering.

Article 97 of the Criminal Code criminalizes as a separate offence the concealment of the proceeds of a crime or felony without prior agreement. In case of prior agreement, article 95 is applicable and the person who concealed the proceeds of crime is prosecuted as an accomplice in the original offence.

*Embezzlement, abuse of functions and illicit enrichment (arts. 17, 19, 20 and 22)*

Article 159 of the Criminal Code criminalizes the embezzlement by a public official of anything entrusted to him by virtue of his or her position. Article 7 of the Law on the Protection of Public Funds and the Avoidance of Conflict of Interests is applicable when a public official diverts such assets.

Article 7 also criminalizes the abuse by a public official of his or her position or functions to obtain a benefit for himself or herself or for another person. Article 161 of the Criminal Code criminalizes the abuse by a public official of the powers of his or her functions to commit an offence that is unrelated to the duties of such functions.

Oman does not criminalize illicit enrichment.

Article 296 of the Criminal Code criminalizes embezzlement of property in the private sector, but does not cover immovable assets.

*Obstruction of justice (art. 25)*

Article 184 of the Criminal Code criminalizes the use of physical force, threats or intimidation or the promise, offering or giving of an undue advantage, to induce false testimony, or to interfere in the giving of testimony, or the production of evidence related to an offence.

Article 172 of the Criminal Code criminalizes the act of hitting of an official or treating him or her violently during or in the course of the exercise of, or due to, his or her duties. The sanction is aggravated if the person that has been aggressed is a member of the judiciary, security or military forces.

Although there is no special provision which criminalizes the use of threats or intimidation to interfere with the exercise of official duties by a justice or law enforcement official, such acts fall under the general provisions of article 287 of the Criminal Code, which criminalizes the threat to cause physical harm, reputational damage, financial prejudice or prejudice to the livelihood of any person, or to a person close to him or her, with a view to making such a person perform an act not required of him or her by law, or omit to perform an act that he or she is authorized to take by law.

*Liability of legal persons (art. 26)*

Except for the offence of money-laundering, Oman's legislation does not provide for the criminal liability of legal persons with respect to offences under the Convention (art. 5 of the Anti-Money-Laundering and Terrorism Financing Law). Articles 49, 176 and 196 of the Law on Civil Transactions can be used as a basis for civil liability of a legal person if the prejudicial act was committed by a related person in the exercise of, or due to, his or her functions.

Oman's legislation provides for the administrative liability of legal persons in several laws. However, such liability seems to be restricted to the violation of relevant laws (Law on Commercial Companies and Consumer Protection Law) and does not extend to corruption offences.

Except for the criminal sanctions foreseen for money-laundering offences, Oman's legislation does not subject legal persons to effective, proportionate or dissuasive sanctions in case of participation in the offences established under the Convention.

*Participation and attempt (art. 27)*

Criminal participation is dealt with under articles 93 to 96 of the Criminal Code, and attempt is dealt with under articles 86 and 87 of the Criminal Code. The attempt to commit felonies is criminalized but the attempt to commit misdemeanours is not criminalized, except in cases provided for by law. Accordingly, the attempt to commit some of the offences listed in the Convention and criminalized in Oman cannot be sanctioned, these offences include: embezzlement; misappropriation or diversion of property; trading in influence; abuse of functions; concealment; and obstruction of justice.

The preparatory acts for an offence are not criminalized under Oman's legislation.

*Prosecution, adjudication and sanctions; cooperation with law enforcement authorities (arts. 30 and 37)*

Oman has adopted penalties for corruption offences that range from three months up to ten years of imprisonment depending on the gravity of the offence. In addition, fines, removal from office and confiscation are applicable for certain offences.

Immunities do not constitute an impediment to the effective prosecution of offences under the Convention. Members of the Council of State and the Consultative Council benefit from immunity, except when they are caught in the act. During sessions of these two Councils, an authorization of the Council which the suspect is part of is required before taking any penal action; in intersessional periods, the authorization of the president of the relevant Council is required (art. 58bis 23 of the Constitution). No investigative or penal action can be taken against judges without the authorization of the Council of Administrative Affairs, upon the request of the Prosecutor-General's Office (art. 88 of the Law of the Judiciary). No investigative or penal action can be taken against a member of the State Audit Institution without the authorization of its Chief Executive, upon request by the Prosecutor-General's Office (art. 17 of the Law on the State Audit Institution).

Prosecution in Oman follows the principle of legality (art. 4 of the Code of Criminal Procedure).

Preventive detention can be applied in cases of corruption offences. Release pending trial is possible with bail, a personal guarantee or seizure of the accused's identification documents. Bail is required when the crime involves assets. Early release is possible if two thirds of the prison sentence has been completed and all financial obligations adjudicated by the court have been settled. This does not apply if the prisoner is unable to honour such obligations.

Public officials can be suspended if the interest of the investigation requires such measures. Public officials are considered suspended while they are in preventive detention.

The Criminal Code contains the sanction of removal and disqualification from holding public functions, including in State-owned enterprises (arts. 50, 51 and 154).

Disciplinary sanctions can be taken under the Law on Civil Service (arts. 114-116) and can be imposed in addition to criminal sanctions in corruption cases.

Oman does not have a dedicated reintegration programme for convicted persons once they have been released from prison. However, these persons are involved in a number of educational, training and rehabilitation programmes during the period of their imprisonment. Under the Code of Criminal Procedure, the convicted person may be rehabilitated after serving his or her sentence.

Oman has not adopted measures to grant immunity from prosecution to cooperating offenders, nor taken steps to mitigate their punishment. Such cooperation may only be taken into account in bribery and money-laundering cases in which persons collaborating with judicial officials can benefit from an exemption from punishment if they report the offence before a ruling is issued (art. 155 of the Criminal Code), or before the offence comes to the knowledge of the authorities (art. 38 of the Anti-Money-Laundering and Terrorism Financing Law). In money-laundering cases, if the offence has been reported after it has come to the knowledge of the

authorities, and resulted in the confiscation of the instrumentalities and the criminal proceeds or the arrest of any of the perpetrators, the court shall suspend the imprisonment sentence (art. 38 of the Anti-Money-Laundering and Terrorism Financing Law).

Oman has not adopted measures to provide effective protection to criminals who collaborate with the judiciary.

Oman can enter into ad hoc agreements to provide for the possibility to exempt from punishment any persons cooperating with foreign judicial authorities, within the applicable legal conditions.

*Protection of witnesses and reporting persons (arts. 32 and 33)*

Oman has not adopted measures to provide effective protection for witnesses or experts who give testimony on offences established under the Convention.

Oman permits testimony to be given through the use of communication technology.

Oman has not entered into any agreements with respect to the relocation of persons.

Oman's legislation does not enable the views and concerns of victims to be presented and considered at appropriate stages of criminal proceedings against offenders.

Oman does not foresee the legal protection of reporting persons.

*Freezing, seizing and confiscation; bank secrecy (arts. 31 and 40)*

Article 52 of the Criminal Code provides for the possibility to confiscate the proceeds of crime and instrumentalities used or destined for use in the commission of the offence. Confiscation is conviction-based.

The Code of Criminal Procedure (arts. 76-103) and the Anti-Money-Laundering and Terrorism Financing Law (arts. 8 and 20) provide a wide range of investigative measures to identify, trace, freeze or seize the proceeds of crime and instrumentalities.

Oman has procedures and legislative provisions in place to administer seized items. These may be put in custody and necessary measures may be taken for their preservation (article 101 of the Code of Criminal Procedure). Article 103 of the Code of Criminal Procedure states that seized items may be sold if perishable, or if their maintenance requires expenses that exceed their value. The Directorate-General for the Execution and Follow-up on Decisions is the competent authority to decide on the disposal of confiscated items. Certain measures have been put in place by the office of the Prosecutor-General's Office to administer the proceeds of crime through special bank accounts opened for that purpose.

Oman allows for value-based confiscation, which allows for the possibility to seize and confiscate transformed, converted or intermingled property. Oman does not explicitly provide for the possibility to seize or confiscate income or other benefits derived from criminal proceeds, except in the case of money-laundering offences.

It is possible to request that financial and commercial records be made available or seized (art. 88 of the Code of Criminal Procedure). As for bank records, only the Financial Intelligence Unit can request them to be made available to analyse

suspicious transaction reports relating to money-laundering offences. Upon request by a government agency, the Central Bank may set up a commission to decide on the disclosure of bank information, or whether the requested measures should be taken. This mechanism does not seem to effectively fulfil the requirement of article 31 of the Convention.

Article 35 of the Anti-Money Laundering and Terrorism Financing Law places the evidentiary burden on the accused to demonstrate the lawful source of assets for confiscation in money-laundering cases.

The Criminal Code (art. 52) and the Anti-Money-Laundering and Terrorism Financing Law (arts. 36 and 37) provide for the protection of the rights of bona fide third parties.

Bank secrecy, which can be lifted pursuant to a request submitted to the Central Bank, seems to be an obstacle to effective criminal investigations, except in money-laundering cases.

*Statute of limitations; criminal record (arts. 29 and 41)*

Article 16 of the Code of Criminal Procedure establishes a statute of limitations of ten years for crimes, three years for misdemeanours (embezzlement, misappropriation or diversion of property, trading in influence, abuse of functions, concealment and obstruction of justice) and one year for violations, starting from the date of the commission of the offence, except in cases of public sector bribery, embezzlement and abuse of functions after the official leaves his or her position, or after the end of his or her official capacity. There is no statute of limitations for money-laundering offences (article 36 of the Anti-Money Laundering and Terrorism Financing Law).

The statute of limitations is interrupted by investigation, indictment or trial proceedings, as well as by procedures on the collection of evidence, which are applied in cases where the alleged offender evades the administration of justice.

Article 13 of the Criminal Code establishes that foreign criminal convictions in cases of crimes and misdemeanours can be used when applying the provisions related to recidivism.

*Jurisdiction (art. 42)*

Oman has established its jurisdiction with regard to the circumstances referred to in article 42, with the exception of corruption offences committed against Oman or against a citizen of Oman.

*Consequences of acts of corruption; compensation for damage (arts. 34 and 35)*

Oman has taken measures to address the consequences of corruption during tender awards. Article 41 of the Law on Procurement provides for the disqualification of a tender made in violation of the provisions of Royal Decree No. 112/2011 on the Protection of Public Funds and the Avoidance of Conflict of Interests. Outside the procurement process there are no provisions in place to address the consequences of corruption, and Oman's legislation does not consider corruption a relevant factor in legal proceedings to annul or rescind a contract, withdraw a concession, or other similar instrument or take any other remedial action.

Article 20 of the Code of Criminal Procedure establishes the right of the affected party to claim civil compensation for damage caused by the accused before the court hearing the criminal case or during the preliminary investigation.

*Specialized authorities and inter-agency coordination (arts. 36, 38 and 39)*

Oman is endeavouring to establish an independent specialized commission to prevent and combat corruption. The State Audit Institution has been assigned to carry out the functions of this commission. In addition, there are several government agencies involved in several aspects of the fight against corruption, each one in its respective areas of competence. These agencies include: the Attorney General for Public Funds Crimes, the Financial Intelligence Unit in the Royal Omani Police and the Department for the Fight against Economic Crimes in the General Administration of Criminal Investigations, which is attached to the Royal Omani Police. Specialized departments have been established in the courts to deal with public funds cases.

The structure, which is composed of various law enforcement and criminal justice institutions, appears to be working effectively. Adequate training and resources, and sufficient independence of the institutions, appear to be provided for.

Regarding cooperation between national authorities, article 28 of the Code of Criminal Procedure establishes the obligation to report offences that have been witnessed, or which someone has come to know about. This article also applies to public officials. Article 5 of the Law on the Protection of Public Funds and the Avoidance of Conflict of Interests establishes the obligation of government officials to immediately report any violation related to public funds. The Law on State Financial and Administrative Supervision requires the institutions subject to supervision by the State Audit Institution to report any financial or administrative violation, and also notify the Public Prosecution's office whenever the violation constitutes a criminal suspicion or an offence (arts. 23 and 24).

Pursuant to article 73 of the Code of Criminal Procedure, all public authorities are obliged to respond to requests made by the Public Prosecution.

The Anti-Money-Laundering and Terrorism Financing Law establishes the obligation of a number of private sector entities, including banks, money-dealers, insurance companies, audit firms and lawyers, to report to the Financial Intelligence Unit any suspicious transactions and to provide it with any information, data and documents that it may request. The Financial Intelligence Unit has also been engaged in trainings and awareness-raising activities aimed at private sector entities.

Article 28 of the Code of Criminal Procedure creates an ethical duty of those who witness the commission of a crime or become aware of it to report it, although there are no corresponding sanctions for failure to report. The authorities have indicated that they are working on rewarding those who cooperate in reporting offences and in assisting the investigation authorities.



## 2.2. Successes and good practices

In general, the following are highlights of the successful experiences and good practices in the implementation of chapter III of the Convention:

- The explicit criminalization of the acceptance of bribes by public officials following the completion of the act expected by the briber (art. 15, para. b).
- The statute of limitations for the offences of bribery, embezzlement and abuse of functions in the public sector only starts after the official leaves his or her position, or after the end of his or her official capacity (art. 29).
- Good cooperation among the domestic institutions engaged in anti-corruption (art. 38).

## 2.3. Challenges in implementation

The following steps would allow further enhancement of existing anti-corruption measures:

- Criminalizing the solicitation of a bribe by a public official to perform or to refrain from performing a legal act within his or her duties (art. 15, para. b);
- Criminalizing the active bribery of foreign public officials and officials of public international organizations (art. 16, para. 1), and consider criminalizing the passive bribery of such persons (art. 16, para. 2);
- Consider criminalizing active and passive trading in influence of persons other than public officials (art. 18, subparas. a and b);
- Consider criminalizing “illicit enrichment” (art. 20);
- Consider criminalizing active and passive bribery in the private sector (art. 21);
- Oman is encouraged to reconsider its legislation relating to embezzlement of property in the private sector to cover the embezzlement of immovable assets (art. 22);
- Explicitly provide that predicate offences cover offences committed outside Oman (art. 23, subpara. 2c);
- Notwithstanding article 287 of the Criminal Code, Oman is encouraged to adopt a specific provision to criminalize the use of threats or intimidation that seek to interfere with the exercise of official duties by a justice or law enforcement official (art. 25, subpara. b);
- Oman is encouraged to consider establishing the criminal and administrative liability of legal persons for participation in the offences established in accordance with the Convention (art. 26, paras. 1 and 2);
- Subject legal persons to effective, proportionate and dissuasive sanctions for participation in the offences established in accordance with the Convention (beyond money-laundering offences) (art. 26, para. 4);
- Oman is encouraged to adopt additional measures to strengthen the reintegration into society of persons convicted of corruption offences (art. 30, para. 10);

- Adopt additional measures to improve the regulation of administration of frozen, seized and confiscated property (art. 31, para. 3);
- Explicitly provide for the possibility of seizure and confiscation of the income or benefits derived from proceeds of crime (beyond money-laundering offences) (art. 31, para. 6);
- Empower its courts or other competent authorities to order that bank records be made available for the purposes of articles 31 and 55 of the Convention (beyond money-laundering offences) (art. 31, para. 7);
- Oman might wish to provide for the possibility of requiring that an offender demonstrate the lawful origin of alleged proceeds of crime or other property liable to confiscation (beyond money-laundering cases) (art. 31, para. 8);
- Adopt measures to provide effective protection for witnesses and experts who give testimony concerning offences established under the Convention, as well as for their relatives and other persons close to them. These measures should cover victims insofar as they are witnesses (art. 32, paras. 1, 2 and 4);
- Consider entering into agreements for the relocation of persons (art. 32, para. 3);
- Enable the views and concerns of victims to be presented and considered at appropriate stages of criminal proceedings against offenders (art. 32, para. 5);
- Consider adopting the necessary measures to provide protection against any unjustified treatment for reporting persons (art. 33);
- Adopt additional measures to address the consequences of acts of corruption, which could include considering corruption as a relevant factor to annul or rescind a contract, withdraw a concession or other similar instrument, or take any other remedial action (art. 34);
- Adopt appropriate measures to encourage the cooperation of persons who participate or who have participated in the commission of offences established under the Convention, beyond bribery and money-laundering, in accordance with article 37, paragraph 1. Oman should also consider providing for the possibility of mitigating punishment (art. 37, para. 2), and the possibility of granting immunity from prosecution to such persons (art. 37, para. 3);
- Adopt measures to provide effective protection to perpetrators who cooperate with justice and to their relatives and people close to them (art. 37, para. 4);
- Adopt measures to encourage cooperation between national investigating and prosecuting authorities and private sector entities, beyond its money-laundering obligations (art. 39, para. 1);
- Oman is encouraged to adopt further measures to encourage its nationals and other persons with a habitual residence in its territory to report corruption (art. 39, para. 2);
- Ensure that, in the case of domestic criminal investigations of offences established in accordance with the Convention (beyond money-laundering offences), there are appropriate mechanisms available to overcome obstacles that may arise out of the application of bank secrecy laws (art. 40);

- Oman is encouraged to consider establishing its jurisdiction over corruption offences committed against Oman or a citizen of Oman (art. 42 paras. 2a and 2d).

#### **2.4. Technical assistance needs to improve the implementation of the Convention**

- Summary of good practices/lessons learned on illicit enrichment (art. 20).
- Model legislation to criminalize illicit enrichment (art. 20).
- Model legislation on the protection of witnesses and reporting persons (arts. 32 and 33).

### **3. Chapter IV: International cooperation**

#### **3.1. Observations on the implementation of the articles under review**

*Extradition, transfer of sentenced persons; transfer of criminal proceedings (arts. 44, 45, 47)*

The extradition system in Oman is based on the Law on Extradition, extradition treaties, as well as the principles of reciprocity and international comity. Oman has concluded several regional and bilateral agreements and arrangements with regard to extradition and also considers this Convention as a basis for extradition. In 2014 Oman completed 45 extraditions in criminal matters.

Oman generally applies the dual criminality principle and a one-year minimum imprisonment term for an offence to be extraditable (article 2, Law on Extradition). However, some of Oman's international agreements do not require dual criminality as a condition for extradition (e.g. the agreement with Egypt). Extradition is limited to the extent that Oman has not criminalized all offences under the Convention.

If the crimes for which extradition is sought are numerous, including offences which do not satisfy the minimum punishment threshold, Oman would grant extradition on the condition that the person sought is only prosecuted for the extraditable offences.

Oman would not extradite a person if the person sought has been granted political asylum in Oman, or if the related crime is a political one or has a political nature, or if the handing over is for a political purpose (article 3, Law on Extradition).

Oman applies mandatory grounds for refusal, such as the non-extradition of its nationals. The principle of non-extradition of nationals of Oman (article 3, Extradition Law) can be overturned by bilateral agreements (for example, the extradition treaty with India, article 6). Extradition will also be refused if the crime or any of its elements is committed in Oman or if the person requested to be extradited has immunity against legal measures in Oman.

Refusal on the grounds of the discriminatory purpose of the request is provided for, except in the case of race (article 17, the Basic Law). Moreover, grounds for refusal do not include the rejection of requests on the grounds that the offence relates to fiscal matters (article 3, Extradition Law).

Oman's legal system adopted the principle of extradition or prosecution if extradition is not possible because the person sought is a national of Oman (article 10, Penal Code). Oman does not recognize the conditional extradition of its citizens or impose conditions when it accepts the extradition of one of its nationals.

The period of provisional custody of the wanted person shall not exceed two months (article 9, Extradition Law).

Fair treatment protections are in place under sections 22 to 24 and 35 of the Basic Law of the State. Moreover, Oman's legislation is applicable to persons who committed offences and are physically present in Oman, provided the law of the State where the offence is committed requires a sentence of 3-years' imprisonment and extradition is not requested or accepted (article 12, Penal Code).

A basic provision to expedite the receipt of urgent extradition requests by telephone, telex or fax is found in the Law on Extradition, article 4. Evidentiary requirements for processing extradition requests are found in articles 11 and 12 of the same law. Extradition requirements include, inter alia, various undertakings from requesting countries to provide the wanted person with a fair trial and defence guarantees, not to try or punish the wanted person for any crime previous to the extradition, and not to hand over the wanted person to a third country.

Oman is party to several agreements and arrangements on the transfer of sentenced persons, including: the Convention on the Transfer of Persons Sentenced to Custodial Sentences among the Gulf Cooperation Council countries and the Riyadh Arab Agreement on Judicial Cooperation.

*Mutual legal assistance (art. 46)*

Oman does not have a stand-alone law on mutual legal assistance but provides assistance under the provisions of its domestic legislation, bilateral and multilateral agreements and arrangements, as well as on the principles of reciprocity and international comity. Oman has entered into several regional and bilateral treaties dealing with mutual legal assistance, and considers the Convention as a basis for mutual legal assistance. From January 2014 to June 2015, Oman received 15 mutual legal assistance requests for criminal matters; 12 of these requests were acted upon and completed and three were ongoing at the time of review.

The international agreements to which Oman is a party cover many forms of assistance, including to conduct investigations, e.g. interrogating the accused, hearing witnesses, experts and victims, or exchanging exhibits supporting the accusation, files and other documents, in addition to procedures relevant to inspection or seizure of items. There are no apparent obstacles to the provision of assistance for offences involving legal persons. Oman is not precluded by its domestic legislation from conducting hearings of witnesses or experts by videoconference.

Dual criminality is not a formal requirement for the purpose of mutual legal assistance. Oman's international agreements on mutual legal assistance do not generally mention the absence of dual criminality as a ground for refusal. The agreement with Turkey (Royal Decree No. 102/2008) is an exception (art. 32, para. 1b).

Oman appears to take a flexible approach in applying the provisions of its domestic legislation in the consideration of requests for legal assistance, in accordance with its bilateral and multilateral agreements, as well as principles of reciprocity and international comity. Moreover, Oman would not decline assistance in cases involving offences under the Convention on the basis of the absence of dual

criminality where the assistance sought is non-coercive, in accordance with its international treaty obligations and in direct application of the Convention. No requests for mutual legal assistance have been denied by Oman on the basis of dual criminality not being met.

According to Oman's domestic law and its international agreements, requests for mutual legal assistance will not be refused on the grounds of bank secrecy or confidentiality requirements. Oman has never rejected any request for mutual legal assistance on these grounds. Furthermore, the international agreements to which Oman is a party do not stipulate that mutual legal assistance requests can be refused if it has been determined that the offence involves fiscal matters and no requests of this kind have been refused.

Oman does not have a central authority for mutual legal assistance. Rather, the Ministry of Foreign Affairs receives assistance requests and forwards them to relevant authorities, including the Public Prosecution, the Ministry of Justice and the police. Requests can also be received directly by these agencies. There is no mechanism to ensure direct cooperation between the authorities of Oman and the judicial and law enforcement authorities of a foreign jurisdiction other than through channels of the International Criminal Police Organization (INTERPOL).

Mutual legal assistance requests need to comply with Omani law, and be submitted in accordance with multilateral or bilateral agreements, or reciprocity or international comity. These agreements generally set out the content and format requirements of requests. Oman has received more than one request for hearing the statements of witnesses through video links, and it has responded positively to such requests. Oman accepts requests in Arabic, as notified to the United Nations.

Oman could postpone assistance due to the existence of an ongoing investigation or proceeding, in accordance with Oman's agreements on mutual legal assistance. Consultations are held as a matter of practice before assistance is refused or postponed, in accordance with Oman's international agreements. Moreover, information may be spontaneously shared in accordance with the relevant international agreements.

The transfer of criminal proceedings is possible in accordance with Oman's international treaties.

*Law enforcement cooperation; joint investigations; special investigative techniques (arts. 48, 49, 50)*

Oman's judicial and law enforcement authorities cooperate with their foreign counterparts through a variety of channels under different bilateral and international mechanisms and agreements. Law enforcement cooperation with other countries is primarily effected through international cooperation and INTERPOL channels. Oman considers the Convention as the basis for cooperation on mutual law enforcement-related issues, although Oman has not needed to apply such measures.

The Anti-Money-Laundering and Counter-Terrorism Financing Law requires the Financial Intelligence Unit to exchange information and coordinate with relevant authorities in foreign countries and international organizations in accordance with the provisions of Oman's international or bilateral agreements, or on the basis of reciprocity (article 7).

Joint investigations may be conducted on the basis of international agreements, including the rules of joint cooperation between prosecutors, investigative bodies, and the public prosecution of the Gulf Cooperation Council.

Oman is able to conduct special investigative techniques at the international level, in accordance with the Code of Criminal Procedure and its international agreements.

### **3.2. Successes and good practices**

Oman has adopted a flexible approach in applying the provisions of its domestic legislation when considering international cooperation requests, in accordance with its bilateral and multilateral agreements, as well as the principles of reciprocity and international comity.

### **3.3. Challenges in implementation**

The following steps could further strengthen existing anti-corruption measures:

- Ensure that all offences under the Convention are extraditable by virtue of the minimum period of imprisonment and the dual criminality principle;
- Adopt measures to expedite extradition procedures and simplify evidentiary requirements in law and practice;
- Eliminate the 3-year imprisonment threshold in article 12 of the Penal Code;
- Include race, among the grounds for refusing extradition based on the discriminatory purpose of the request;
- While the legal bases for mutual legal assistance appear to be sufficient for purposes of rendering assistance in investigations, prosecutions, and judicial proceedings, it is recommended that Oman adopt relevant legislation on mutual legal assistance to allow requesting States to have greater legal certainty;
- Establish a central authority to coordinate mutual legal assistance and notify the United Nations once it has been established;
- Establish clear and efficient processes for the execution of mutual legal assistance requests in a timely way and without undue delays and for communicating with foreign authorities. It is recommended that Oman consider adopting a manual and procedures or guidelines on mutual legal assistance that would outline in greater detail the steps to be followed by authorities in executing and making mutual legal assistance requests, as well as any requirements and time frames to be followed;
- Ensure that requests for mutual legal assistance are executed in a timely manner, taking into account any deadlines requested; relevant procedures should be included in the mutual legal assistance guidelines or manual to be adopted;
- Although consultations are held as a matter of practice before assistance is refused or postponed, it is recommended that Oman specify the matter in its domestic law or procedure.