

**Royal Decree 121/2020
Promulgating the Value Added Tax Law**

We, Haitham bin Tarik, the Sultan of Oman
after perusal of the Basic Statute of the State,
and Royal Decree 67/2003 Applying the Unified Customs Law of the Cooperation Council for the Arab States of the Gulf,
and after presentation to the Council of Oman,
and in pursuance of public interest,

have decreed as follows

Article I

The attached Value Added Tax Law shall apply.

Article II

The Chairman of the Tax Authority shall issue the executive regulation of the attached law within a period not exceeding 6 (six) months from the date of its entry into force, and he shall also issue the decisions necessary for implementing its provisions.

Article III

All that is contrary to the attached law, or in conflict with its provisions, is hereby repealed.

Article IV

This decree shall be published in the Official Gazette, and comes into force after 180 (one hundred and eighty) days from the date of its publication.

Issued on: 24 Safar 1442

Corresponding to: 12 October 2020

**Haitham bin Tarik
Sultan of Oman**

Note: This is a translated version of the royal decree. In case of discrepancy between the Arabic original and English translation, the Arabic text prevails.

[The attachments to this royal decree are currently not available in English]