

Royal Decree

Number 121/2020

The issuance of the value added tax law

We are Haitham bin Tariq Sultan of Oman

**After reviewing the Basic Law of the State,
And Royal Decree No. 67/2003 implementing the common customs law for
the countries of the Cooperation Council for the Arab States of the Gulf,
After the presentation to the Oman Council,
And based on the requirements of the public interest.**

Our drawing is what it is

Article Allow me

The attached Value Added Tax Law, attached.

Article The second

**The head of the tax authority shall issue the executive regulations of the
attached law within a period not exceeding (6) six months from the date of its implementation**

Article The third

It cancels all that contradicts the attached law, or contradicts its full provisions.

Article Fourth

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

Issued on: 24th of November 1442 AH

Corresponding to: 12th of the most recent year of 2020 AD

**Haitham bin Tariq
Sultan of Oman**

The Value Added Tax Law

Chapter 1

One definitionAs general

Article (1)

In the application of the provisions of this law, the following words and expressions shall have the meaning indicated next to each of them, unless the context of the

- ~~the~~ vice :

Tax Authority.

~~The~~ President:

Head of the Agency.

~~The Customs~~ Administration

The General Administration of Customs in the

~~The~~ Council:

Royal Oman Police. Cooperation Council for the Arab States of the Gulf.

Unified Customs Law:

The common customs law for the countries of the Cooperation Council for the Arab States

Tax:

The added value tax, which is levied in accordance with the provisions of this law, on the import and supply of goods or services at every stage of production and

- Net tax:

A tax levied at the rate of (1%) one per cent of the value of the unpaid tax, for each month of delay, or part thereof, from the end of the period specified for payment until the date of payment.

The person:

The natural person, or the legal person, which includes the joint stock company, and the musharakah agreements that are concluded outside the Sultanate and

~~The~~ Person responsible

Any person related to the taxable person in any relationship, and takes his place in the implementation of his obligations imposed on him under the provisions of the law.

Taxable:

A person who practices activity in an independent capacity with the aim of generating income, and has been registered with the agency, or he is obligated to register with the agency.

~~Mandatory~~ Mandatory registration

The minimum value of actual supplies, according to which the taxable person becomes obligated to register for tax purposes.

~~Optional~~ Optional registration

The minimum value of the actual supplies, according to which the taxable person may register for tax purposes.

Tax Decision:

Data and information specified for tax purposes, which the taxable person must provide in accordance with the form prepared for this purpose by the agency.

Tax invoice:

Every documentary, or electronic, obligatory for the taxpayer to issue it, and the details of the supply shall be recorded in it in accordance with the provisions of the law.

- Taxable merchant:

The taxable person whose main activity is the distribution of oil, gas, electricity or water.

~~The~~ Associated Person

Persons or more have the authority to direct and supervise others, so that they have administrative power that enables them to influence the work of other people financially or economically. First, organizational, and this includes persons who are subject to the authority of a third person that enables him to influence the work of other people financially or economically.

- The tax year:

(12) Twelve months beginning on the first of January and ending at the end of December

Tax period:

The period of time for which the tax must be calculated, for which the tax decision is submitted, according to the provision of Article (71) of this Law.

Activity:

The activity that is practiced in a continuous and regular manner, in particular commercial, industrial, professional, craftsman or service activities.

Input tax:

The tax borne by the taxable person in relation to goods or services supplied to him or imported in order to practice the activity.

Output tax:

Tax due that is levied on the indifferent supply of goods and services.

First Entry Port:

The first customs point for the goods to enter the GCC countries from abroad, in accordance with the common customs law.

Final destination port:

The customs point for entry of goods into the country of final destination for these goods in the GCC countries, in accordance with the common customs law.

Taxable value:

The value that is computed on its basis, the tax levied in

Supply:

accordance with the provisions of this law. Supplying goods or services for a consideration

Supplies

Supplies of goods or services that are made from a supplier with a place of residence in the Sultanate to a customer residing in one of the GCC countries, or vice versa

- Taxable supplies:

The supplies on which the tax is levied, whether at the basic rate or at the rate of zero percent, and the related input tax shall be deducted in accordance with the provisions of this law.

Exempt supplies:

Supplies that are not subject to tax, and related input tax is not deducted in accordance with the provisions of this law.

Predatory supply:

All that is considered a supply in the cases stipulated in Articles (14) and (17) of this Law.

The fees:

All that is obtained or will be obtained by the taxable supplier from the customer, or from others in return for the supply of goods or services, including the tax.

- ~~Location~~ :

The place where the person legally resides, or the location of the actual management center in which the main decisions are made regarding the management of the business.

~~Stable~~ establishment:

The fixed location of the activity other than the place of business in which any person is practicing the activity - wholly or partly - in the Sultanate.

- ~~Residence~~ :

The place in which the place of business or the stable establishment is located, or the usual place of residence for a natural person who does not have a place of business or a stable establishment, or the place more connected to the person.

Commodities:

All physical resources, including - in particular - water and all types of energy, including electricity and gas.

Supplier:

A person who supplies goods or services.

Client:

A person who receives goods or services.

~~-(The issuer of)~~ the reverse calculation

The mechanism by which the taxable customer is obligated to tax on behalf of the supplier and is responsible for all the obligations stipulated in this law.

Import:

The entry of goods from outside the GCC countries into the Sultanate in

Export:

accordance with the provisions of the Unified Customs Law. The exit of

~~To~~ committee:

goods from the Sultanate to outside the GCC countries according to the

Regulation:

provisions of the Unified Customs Law. The Tax Grievances Committee stipulated in Article

Article (2)

The responsible person shall be

identified as follows: 1 - With regard to the individual institution:

The owner or the responsible manager, and in the case of a judicial guard, or the security guard, or the director of the bankruptcy -

according to the case and the - is the person Peace be upon you. 2 - With regard to the Or

A - One-person company: the owner, or the responsible manager.

B - Solidarity or recommendation company: the partner in the company, or its director.

C- The joint venture company: The director whom the partners agree to take over the management business in the company, whether he is one of the partne

D- The joint-stock company: the chairman of the board of directors, or

the director authorized by the board of directors. E - The company with limited liability: t

In the case of the imposition of judicial guardianship, the first month of

payment or liquidation, the judicial custodian, the bankruptcy manager, or the liquidator - acco

3 - With regard to a stable establishment:

A - the owner, or the manager.

B - The agent of the owner of the established establishment in the event of exercising it

**C- The judicial receiver, bankruptcy manager or bankruptcy trustee in
the event of a judicial custody, or the security guard, or liquidation.**

**4 - With regard to any person who does not have a place of residence in the Sultanate: Any
Residency in the Sultanate was appointed by that person.**

It is permissible, by a decision of the Chairman, to specify the qualifications that must be met

Article (3)

**Subject to the provisions of Article (2) of this Law, the taxable person must
designate the person in charge, and notify the Agency accordingly in accordance with the pro
In the event that the taxable person does not appoint the person in charge,
the superior has the right to appoint a person related to the taxpayer's
activity to be the person responsible. A question, provided that the taxable person is notified**

Article (4)

**It is not permissible for the responsible person to stay outside the Sultanate
for a period of more than (90) ninety days during the tax year except after
notifying the Agency so, and obtaining his approval to appoint a person. Another liability to t**

Article (5)

**The units of the State's administrative apparatus and other public corporate
entities must provide the agency with data and information relevant to the application of the p**

Article (6)

**Within the scope of application of the provisions of this law, the competent
court trustee - upon the agency's request - shall provide him with a copy of the following:**

- 1- The records of the seizure of the movable and the dates set for sale, after the issuance of the execution order ordered to sell.
- 2 - The declarations, including the debt deposited by the garnishee, after submitting the decision from them.
- 3 - The warnings issued for the implementation of the real estate after being registered with the competent real estate registry office, after the notification wa

Article (7)

Each person - who performs the procedures of sale by means of public auction of movable assets or private real estate subject to the tax - shall notify the Agency of the date set for the sale before (10) ten days in advance of the term from

Article (8)

The Agency, in the event of a request for information related to the taxable person from a licensed bank for the purpose of implementing the provisions of this Law, shall direct the request to the Central Bank of Oman to refer it to the licensed banker, and This supervisor notified the Agency directly within the period he spe

Article (9)

The information and data pertaining to the taxable person shall enjoy complete confidentiality, and it is not permissible to do anything else except in the cases authorized by law, or with the written consent of the taxable person, or in implem

Article (10)

The taxable person must deliver the tax declarations, financial statements, records, documents, etc. to the electronic device, and it may - exceptionally - be delivered by hand or by registered mail, in cases Determined by the regulation.

Article (11)

It is due to the taxable person or any other person with the notices and decisions issued by the electronic agency, and it is possible - exceptions - to be issued because it is by hand or by registered mail, in the cases specified by the regulati

The second chapter

Tax opportunities

Article (12)

Tax is imposed on the following transactions:

- 1 - The supply of goods or services from a taxable person in the Sultanate, including a presumptive supply.**
- 2 - The taxable customer receives goods or services from a supplier who does not have a place of residence in the Sultanate, and is not subject to tax in the Sultanate, in cases where the verse of calculation is applied) Assi**
- 3 - Importing goods.**

Article (13)

Within the scope of application of the provisions of this law, the import of goods means the transfer of ownership of the goods or the disposal of goods as the owner, a

- 1 - Assignment of goods acquisition according to an agreement to transfer the ownership of these goods, or whether they can be transferred on a later d**
- 2 - Granting of in-kind rights derived from ownership.**
- 3 - Forcibly expropriating goods for a fee, in accordance with the laws in force.**

Article (14)

Within the scope of application of the provisions of this law, the following shall be deemed to

- 1- Waiver of commodities for other lands other than activity, whether the assignment is made for a fee or without consideration.**
- 2 - Changing the use of goods to make non-taxable supplies.**
- 3 - Preservation of goods after cessation of the activity.**
- 4- The supply of goods without charge, unless the supply is related to activities such as giving gifts, or free samples.**

In all cases and conditions - as it is considered prior to the supply of goods - the taxable person has deducted the input tax related to those goods.

Article (15)

A supply of goods is the transfer of goods - which are part of the activity of any taxable person - from any state in the Council to the Sultanate, or vice versa, with the exception of:

- 1 - That the transfer of goods took place on a temporary basis according to the conditions of entry during the times stipulated in the Unified Customs Law.**
- 2 - That the transfer of goods is part of another taxable supply in the Sultanate, or in the country to which the goods were transferred.**

Article (16)

Within the scope of application of the provisions of this law, the supply of services means any supply that is not considered a supply of goods, and includes - in particular - grant services, specialization, and assignment of any rights, including the right of use.

Article (17)

Within the scope of application of the provisions of this law, the following shall be deemed to be taxable supplies:

- 1 - The taxable use of goods - which are part of the assets - without consideration, to replace other than the activity.**
- 2 - Supply of services without charge.**

It is stipulated - in all cases - for it to be considered a supply of services that the taxable person has deducted the input tax related to those services.

Article (18)

Supplies of goods or services are not subject to tax in any of the following cases, according to the terms and conditions specified by the regulations:

- 1 - The supply by any person in the tax group to another person in the same group, except for the presumptive supply.**
- 2 - The supply that takes place between the insured and the insurer, or between the insured and the reinsurer, in the meaning of the Insurance Law No. 10 of 1980, as amended. By virtue of a complete contract, he is subject to tax in accordance with the provisions of the Insurance Law No. 10 of 1980, as amended.**
- 3 - The taxable person supplies goods or services that are part of the transfer of his activity - in whole or in part - to another taxable person.**

Article (19)

The supply of goods or services by an agent acting in the name of the principal and on his behalf is considered a supply from the principal, except for the supply of goods or services from the agent to the principal within the usual activities of the principal.

Article (20)

When the taxable person receives goods or services from a supplier who has a residence in any of the Council states, it is considered as a person who supplies these goods or services to himself, and this supply is subject to For tax according to the provisions of the Law. In the event that the taxable person receives services from a supplier who has no place of residence in any of the council countries, then he is considered as the one who supplied these services to himself, and this supply is subject to tax according to the provisions of the Law.

Chapter Three

Due to the tax

Article (21)

The place of supply of the goods shall take place in the Sultanate, in the following two cases:

- 1 - If the goods were placed at the disposal of the customer in the Sultanate, in relation to the supply without transportation, or the capital.
- 2 - If the goods were present in the Sultanate when the process of transporting them began, or if they were sent by the supplier or to the account of the customer.

And determining the place of supply of intra-commodity that takes place between the Sultanate, and one of the GCC countries, or vice versa, shall be according to the provisions of the Law.

Article (22)

With the exception of Article (21) of this Law, the place of supply of oil, gas and water that takes place through pipelines, and the supply of electricity, shall be according to the provisions of the Law.

- 1 - If the supply is from a taxable person who has a place of residence in one of the GCC countries to a taxable merchant with a place of residence in the Sultanate or vice versa, The place of supply is the place of residence
- 2 - If the supply is to a person other than a trader subject to tax, then the place of supply is the place of actual consumption.

Article (23)

The place of supply of services shall be in the Sultanate if the taxable supplier has a place of residence in it, provided that the customer is neither subject to tax nor registered in one of the GCC countries, otherwise The place of supply is the

Article (24)

With the exception of Article (23) of this law being granted to you, the place of supply of the f

- 1- Services of transporting goods, passengers, and related services, in the place where th
- 2 - Services related to real estate, in the place where the property is located.
- 3 - Services of renting means of transportation by a taxable supplier to a non-taxable customer, in the place of placing the means of transport at the disposal o
- 4 - Wireless and wireless communication services and services supplied electronically, in the place of actual use of these services, or to benefit from them.
- 5- Restaurants and hotels services, pledges to provide food and drinks, cultural, artistic, sports, educational and entertainment services, and services related to the transported goods supplied to a non-taxable customer in the pl

Article (25)

The place of import of the goods shall take place in the Sultanate, in the following two cases:

- 1 - If the Sultanate is the first port of entry for imported goods.
- 2 - If the Sultanate is the place for the release of imported goods from the suspended position, in the event that the imported goods are subject to a suspension of customs tax in accordance with the provision of the Comm

Article (26)

The tax is due on the supply of goods or services on any of the following dates, whichever is earlier, as specified by the regulations:

1- Date of supply.

2 - The date of issuance of the tax invoice.

3 - The date of receipt of the consideration - in part or in full -, and within the limits of the

Article (27)

The tax is due on supplies that lead to the issuance of invoices or payment of consideration in a sequential manner on the payment date specified in the invoice or on the date of payment, whichever is the first, and it is due on the first time One ev

Article (28)

The regulation specifies the due dates for the tax on the supply of prepaid telecom cards, purchase vouchers, or other similar supplies.

Article (29)

The tax is due upon import on any of the following dates, depending on the situation:

1 - The date on which the goods were imported.

2 - The date of entry of the goods at the first port of entry, in the application according to the common customs law

3 - The date of the release of imported goods upon the end of the state of suspending the payment of the tax, if it is subject to no suspension of customs tax according to the provisions of the Common Customs Law.

Article (30)

The tax is due when any person issues an invoice in which the tax amount is written on the date of issuance of that invoice.

Chapter Four

Taxable value

Article (31)

The taxable value is determined by the value of the consideration without the tax, and the value includes all the expenditures that the taxable supplier imposes on the customer, and any fees or taxes due as a result of the supply, except for etc.

Article (32)

The taxable value is determined for the value of the supply of goods or services between the two related persons on the basis of the market value, in the event that the value of the supply is less than the market value. As specified by the reg

Article (33)

The taxable value in relation to the presumptive supply is determined according to the purchase value, or cost. In the event that it is not possible to determine the purchase value, or the cost, the taxable value shall be determined according

Article (34)

The taxable value of imported goods is determined at the customs value specified in accordance with the Common Customs Law, plus any other taxes or fees that are due upon import of goods.

Article (35)

The taxable value of exported goods is determined temporarily outside the GCC countries to complete their manufacture, or repair them upon re-import, according to the value of the increase that has occurred in accordance with the provisions of

Chapter Five

Calculation of the tax

Article (36)

Subject to the provisions of articles (51, 52, 53) of this law, tax is levied on the import and supply of goods or services subject to tax at a rate of (5%) five percent of the value Capacity for the tax.

Article (37)

The taxable person shall display the prices of goods and services, including the tax.

Article (38)

The tax due and payable for any taxable person for any tax period shall be calculated by the amount of the increase in the fiscal tax of the output tax value, minus the fiscal net of the allowable input tax value. Name it during that period. The taxable person shall have the right to recover it if the fiscal value of the output tax is less than the fiscal sum of the value of the input tax during that period, or to transfer it and deduct it from any tax due for any tax period Suffix.

Article (39)

The tax is calculated in relation to the sale of used goods in the Ministry of State Tax, according to the verse, shall have a profit margin, as determined by the regulations.

Article (40)

The taxable person has the right to amend the value of the tax due in the following cases, in accordance with the conditions and controls specified by the regulations:

- 1- Cancellation of the supply, partial or complete rejection of the supply.
- 2- Reducing the value of the supply.
- 3 - It was not possible to collect the consideration partially or completely. 4 - Whatever other cases are specified by the regulations.

Article (41)

A taxable person is entitled to deduct input tax for any tax period, which he bears on his taxable supplies or on goods imported during that period, or when he is obligated to pay the tax Tax as the recipient according to the reverse charge (s) ca

Article (42)

Input tax is deducted in the event that the taxable person makes taxable supplies, and otherwise is exempt from tax, or if the taxable supplies or imported goods are made Using part of it for other than the purpose of activity, according to the conditions and procedures specified by the regulations.

Article (43)

It is not permissible to deduct input tax for goods that are prohibited from importing, importing, or exporting in accordance with the legislation in force.

Article (44)

The taxable person may request the delay of the input tax deduction for any tax period to a subsequent tax period, and his right to claim the deduction shall be forfeited after the expiration of a period of three (3) years from the end of The tax per

Article (45)

The taxable person is obligated to amend the previously deducted input tax upon receiving the goods and services supplied to him in the following cases, in accordance with the conditions and procedures specified by the regulations:

- 1- Cancellation of the supply partially or completely.**
- 2- Reducing the value of the supply.**
- 3 - Failure to pay the consideration in part or in full.**
- 4 - Changing the use of the financial capital.**

The person subject to the tax is not obligated to amend the input tax in cases in which the damage, loss or theft of the goods is proven, or if the goods are used as c

Article (46)

A taxable person is entitled to deduct the input tax that he previously incurred on his taxable supplies, or on goods that he imported during the period preceding the registration date, according to The conditions, and the severity specified

Chapter Six

Exempt supplies subject to a percent travel rate

Article (47)

The following supplies are exempt from tax, according to the conditions and controls specified

- 1 - Financial services.
- 2- Health care services and related goods and services.
- 3 - Education services and related goods and services.
- 4- Undeveloped vertical head (space header).
- 5 - Reselling residential real estate.
- 6- Domestic passenger transportation.
- 7 - Renting of real estate for the most luxurious residential capital.

Article (48)

The following imported goods are exempt from tax:

- 1 - Goods imported in the case or in which the supply of these goods is exempt from tax or subject to tax at the rate of zero percent at the final destination outside the Sultanate.
- 2 - Imported goods for diplomatic and consular bodies and international organizations, and to heads and heads of the two corps: the diplomat and consular accredited to the Sultanate, on condition of reciprocity.
- 3- What is imported for the armed forces and security forces in all their sectors, such as ammunition, weapons, military equipment and means of transport, and

- 4 - Personal luggage and used household appliances brought by citizens residing abroad, and those coming to reside in the country have resorted to the
- 5 - Requirements of charitable societies that do not aim at profit.
- 6- Returned goods.

Exemption shall be in accordance with the terms and controls stipulated in the Unified Customs

Article (49)

Exempt from tax personal baggage and gifts that come with travelers coming to the Sultanate, and the requirements of people with special needs, in accordance with the rules and conditions specified by the regulations.

Article (50)

The payment of the tax on imported goods shall be suspended in any of the cases in which the customs tax is suspended on these goods in accordance with the provisions

Article (51)

They are subject to tax at the rate of zero percent, within the limits, conditions, and hours specified by the regulations, the following supplies:

- 1- Supplying food commodities that are specified by a decision of the president.
- 2 - The supply of medicine and medical equipment in accordance with the regulations issued by a decision to be determined by the president, and after coordination
- 3 - Supply of investment gold, silver and platinum.
- 4- Supplies of international transport and interchange of goods or passengers, and the supply of related services.
- 5- Supply of marine, air and land transportation means designated for the transport of goods and passengers for commercial purposes, and the supply of goods
- 6- Supplying rescue and aid aircraft and ships.
- 7 - Supply of crude oil and its oil derivatives, and natural gas.

Article (52)

Supplies made outside the GCC countries are subject to tax at the zero rate, according to the conditions specified by the regulations, in the following cases:

- 1 - The export of goods.
- 2 - The supply of goods or services to one of the goods pending the customs tax stipulated in the Common Customs Law, or within it.
- 3 - Re-exporting the goods that were entered into the Sultanate for the purpose of arming, restoring, transforming or treating them, and the services added to them.
- 4 - The supply of services by a taxable supplier who has a place of residence in the Sultanate for the benefit of a customer who does not have a residence in the GCC countries, provided that the customer benefits from these services outside of the GCC countries. The Council, with the exception of the cases mentioned in the preceding paragraph, may, by decision, exempt from tax the supplies mentioned in this article.

Article (53)

Supplies of goods or services that are exempt from tax within the Sultanate, and that are supplied outside the GCC countries, are treated as subject supplies at a rate of zero.

Article (54)

Supplies of goods or services from first to the special economic zones, or within them, shall be treated with the same treatment prescribed for or within the period of suspension of customs tax in accordance with the provisions of this law,

The seventh chapter

Registration

Article (55)

Every person who practices the activity and has a place of residence in the Sultanate must register with the Agency, in either of the following two cases:

- 1 - If the financial deficit of the value of supplies made by him at the end of any month in addition to the eleven months immediately preceding it, exceeds the r
- 2 - If the financial deficit is the value of supplies that it is expected to achieve at the end of any month in addition to the eleven months immediately following

The determination and amendment of the mandatory registration threshold shall be by a decision issued by the President after the approval of the Council of Ministers.

Article (56)

The value of supplies - for the application head of the following chapter - includes the following

- 1 - The value of taxable supplies, excluding supplies of capital.
- 2 - The value of goods and services supplied to the taxable person that are subject to the imputation (reverse charge).
- 3 - The value of intra-supplies of goods and services.

Article (57)

Every person who does not have a place of residence in the Sultanate must register with the Authority as of the date on which he is obligated to pay the tax according to He may appoint a tax representative, after obtaining the approval of the agency, and the tax representative replaces the person in all matters related to his obligations and tax rights, and the regulation specifies the conditions and procedures f

Article (58)

Two or more persons may register with the agency as a tax group, in accordance with the conditions specified by the regulations.

The tax group - for the purpose of implementing the provisions of this law - treats as a person subject to the tax independent of the persons involved in it, and the responsibility of the tax The persons involved in the tax group are jointly bound by each other for the group's tax obligations that arise during their joining into

Article 63

The agency has the right to reject the registration application submitted to it in the absence of the registration conditions, provided that it is committed to notifying the tax

Article (64)

The taxable person is obligated to record the tax identification number issued to him with the registration certificate on all correspondence, invoices or documents issued by him, and the declarations and notices required to be submit

Article (65)

The taxable person is obligated to notify the Agency in writing of any changes made to the data previously submitted to the registration application, within thirty (30) days of the occurrence of the changes. The agency issues a cer

Article (66)

The registrar must submit a request to the agency to cancel its registration, in accordance with the conditions and procedures specified by the regulations in any of the f

- 1 - If he stops practicing the activity.
- 2 - If he stops making Taxable Supplies.
- 3- If the value of his supplies falls below the voluntary registration limit.
- 4 - Whatever other cases are specified by the regulations.

The registrar may request the cancellation of his registration if the value of his supplies falls below the mandatory registration threshold, and exceeds the optional registration threshold, and the NTRA may reject the request to cancel the registration if no conditions are met. To cancel it, provided that the taxpayer is cor

Chapter Eight

Invoices, records and decisions

Article (67)

The taxable person must issue the tax invoice when he supplies goods or services, including the presumptive supply, or if he receives the consideration - in whole or in

He may delegate others to issue the tax invoice on his behalf, provided that he obtains the approval of the Agency. The regulation specifies the conditions and rules for the issuance of the tax invoice, its meaning, what is considered equivalent to it, its amendment, the data that must be included, and the cases ex

Article 68

The tax invoice is issued in Omani Rials, or in any other currency, and in the event that it is issued in a foreign currency, the value of the tax must be calculated in Omani riyals according to the average price of buying and selling in the currenc

Article (69)

The taxable person is obligated to keep regular accounting records and books in which he or she is entered first or for the operations related to the import or export o
The regulations shall specify the records and books that the taxpayer is obligated to keep, the rules and procedures related to them, the data to be recorded in them, and the documents that must be kept. It is not permissible for the taxable person to keep any records or accounting books in a foreign currency without

Article (70)

The taxable person must keep tax invoices, accounting records, customs books and documents related to the import and export of goods, and any other documents that are relevant to the application of a full term. This law, according to safe and guaranteed means, for a period of (10) ten years following the end of the tax year during which the tax declaration was submitted. The period mentioned in the previous paragraph extends to (15) fifteen years for ta

Article (71)

The first tax period for any taxable period begins from the date of registration, and each subsequent tax period begins on the day following the end of the doub
The regulation specifies the tax period for which the taxable person is obligated to submit the tax declaration, provided that it is not less than one month.

Article (72)

The taxable person must submit to the Agency a tax return within the (30) thirty days following the end of the tax period, on the form prepared for this purpose, provided that this decision includes the wrong Q What follows:

- 1 - The value of taxable and exempt supplies.
- 2 - The value of the imported goods.
- 3 - The value of the output tax during the tax period decided upon, and the value of the input tax claimed to be deducted.
- 4 - The value of the tax due during the tax period for which the decision is prepared.

If the decision is not submitted on the date stipulated in the previous paragraph, the agency shall have the right to estimate the tax for the tax period, and the taxable person shall be notified of the estimate with a statement of the basis for the estimate. In all cases, it is not permissible to estimate the tax after the expiration of (5) five years from the expiration date of the period specified for submitting the tax decision for the tax period for which the report is to be submitted, and the deadline is extended to) 10) Ten years in the event of failure to register within the dates specified.

Article (73)

The taxable person is obligated to submit an amended tax return if it appears to him that the decision submitted by him has involved an error or null, provided that he submits the amended decision within the (30) thirty days following the date of the original decision. The amended decision that is submitted on the date stipulated in the previous paragraph is considered as the valid decision, and it is not permissible to amend the tax decision after the expiration of (3) three years starting from the date of the original decision. In all cases, it is not permissible for the taxable person to amend the tax decision if the agency takes the procedures of tax examination in relation to it.

Article (74)

The agency must amend the tax decision submitted by the taxable person if it is not evident to him that it contains an error, cancellation, fall, or insufficiency, provided that it notifies the taxable person of the amendment and the basis for It is not permissible to amend the tax decision after the expiration of (3) three years from the date of its submission, and the time limit extends to (5) five years in the

Chapter nine

Tax control and inspection

Article (75)

The bylaw specifies the rules and systems for the necessary control over the records, accounting books, and other documents that the taxpayer uses in practicing the activity related to taxable transactions according to the provisions of this law.

Article (76)

The agency has the right to request the presence of the responsible person at the time and place specified in the notification he gives for this purpose, for discussion in relation to taxable transactions according to the provisions of this law, or in

Article (77)

The employees of the agency who are designated by a decision issued by the competent authority in agreement with the president shall have the capacity of judicial authority regarding the application of the provisions of this law and the re

Article 78

The Authority shall have the right to require the taxable person or any person to submit any documents, data, records, accounting books, tax invoices, or others that are under his control, and related to the tax obligation of the person. /

Article 79

The agency's employees who have the judicial law have the right to enter the taxpayer's residence in which the activity is being carried out, and to review the accounting records and books, financial statements, documents, data, and documents. And other matters related to the implementation of the provisions of this law. It is not permissible for the taxable person to prevent or attempt to prevent one of the employees of the agency from carrying out the tasks and powers entrusted to them according to the provisions of this law, and he may not refrain from providing

Article 80

The agency may take the necessary measures in the event that it is proven that any person has adopted fraudulent methods or used fraudulent means, or that the main objective of no transaction has taken place, or any activity that has been practiced - whether From the date of issuance of this law or from the date of its enforcement - it was intended to avoid being subject - totally or partially -

The tenth chapter

Tax collection and refund

Article 81

Each of the following shall pay the tax to the Agency:

- 1 - The person subject to the tax when supplying goods or services.
- 2 - The taxable customer upon receiving goods or services supplied to him by a person who has no place of residence in the Sultanate in cases in which the verse of the opposite calculation (assignment) is applied. C.
- 3 - The importer when importing goods in accordance with the provisions of the Common Customs Law.
- 4 - The person who notes the tax amount on

Article 82

The tax due based on the actual tax decision shall be payable to the Agency on the date specified for submitting the decision.

The tax due, based on the assessment or amendment made by the agency, shall be payable on the date specified in the notification of the sender, provided it does not exceed (30) thirty days from the date of the notification. In the event that the tax is not paid on the specified date, the additional tax is due, and the president may exempt from the entire value of the net tax or part of it, in accordance with the rules specified by the regulations.

Article 83

It is not permissible for the taxable person to agree to transfer the burden of tax to others, and any agreement to this effect shall be null.

Article 84

The General Administration of Customs shall collect the tax on imported goods by applying the prescribed percentage and the taxable value, and any deposit it in a special account opened for this purpose in accordance with the rules specified. Every importer - in the event of paying the tax due on imported goods at the first port of entry in any of the GCC countries - is obligated to present to the General Administration of Customs the documents proving the payment of The tax is at the fi

Article 85

The importer shall, in the event of suspending the payment of the tax in accordance with the provision of Article (50) of this law, submit to the General Administration of Customs the security specified by the regulations, in the amount e

Article 86

The taxable person may request to postpone the payment of the tax due upon import, until he submits the tax decision for the tax period during which the import took According to the conditions, and by following the procedures specified by the regulations.

Article 87

The tax is refunded according to the terms and conditions specified by the regulations, and in

- 1 - The tax paid by the taxable person in excess of the tax due.
- 2 - Tax paid by foreign governments, diplomatic and consular and military bodies and missions, international organizations, and officials and members of the two corps: the diplomatic and consular accredited to the
- 3 - Tax paid by any person who has no place of residence in the Sultanate, or in any of the Council countries, and is not subject to the tax.
- 4 - The tax paid by any person who resides in any of the GCC countries, is subject to tax in it, has no place of residence in the Sultanate, and is not subject to
- 5 - The tax paid by tourists visiting the Sultanate on goods purchased from them, which they carry with them in the name of their personal charge upon their
- 6- Any other cases specified by a decision of the Chairman.

The eleventh chapter

Tax dispute

Article 88

The taxable person shall have the right to object to the president from the tax assessment or amendment of the tax decision by the agency, or from the registration decision, refusing it, or canceling it, during the (45) Five days of opinion from the date of the announcement, because it is at the discretion, amendment, or de

The tax assessment or the amendment of the tax decision by the agency, the registration decision, the dismissal, or the final repeal, if the objection is not submitted within

Submitting the objection does not prevent the collection of the tax, unless it is decided to postpone it in accordance with the provision of Article (90) of this law.

Article (89)

The Agency shall review the tax assessment, or amend the tax decision, or the registration decision, or reject it, or cancel the objectionable objection if the objection is acceptable, within (5) It may be extended for a further period not exceeding (3) three months, provided that the objector is notified of that.

The president shall issue his decision on the objection within the limits of the objector's requests, by delaying the assessment, amendment, reducing it, or withholding the decision or canceling it, and the tax is collected according to the president's decision.

The expiration of the specified period for dismissal in the appeal without a decision being issued therein shall be considered as a refusal decision.

Article (90)

The objector may request to postpone the payment of the tax objected to - in whole or in part -, provided that the request is submitted to the president completely on the cause of his cause, and the amount of tax required to be postponed. Pay it, within (30) thirty days from the date on which the objection was submitted, and the tax is collected according to the president's decision. To accept a postponement request for the payment of part of the tax, the objector must pay the remainder of the tax value that was not included in the request.

Article (91)

The taxable person shall have the right to grievance against the decision of the chairman issued in the veto before the objection or the committee within (45) five fifteen days from the date of notification, because it is the decision of the president, and the tax is collected according to the president's decision. The decision of the chairman is considered final if the grievance is not submitted within the relevant deadline, and the submission of the grievance does not prevent the tax from being collected according to the president's decision.

Article 92

The committee is formed by a decision of the president - after the approval of the Council of Ministers - of the chairman, the deputy chairman, and (3) three members who are appointed by the Council of Ministers. The chairperson may appoint alternate members, and the committee's meeting is not valid except in the presence of its chairperson, or his deputy in the event of his absence, or if there is an impediment to him, and (2) two of its members to speak. Two secretaries, a technical expert or more, and a decision for their appointment shall be issued by the Chairman. The members of the committee shall be appointed by the Council of Ministers.

Article 93

The committee shall have jurisdiction over the grievances submitted by the taxable person against the chairman's decision of dismissal in the objection, and it shall be issued specifying the rules governing the committee's work, and the records that must be kept. And the procedures for holding its hearings, the terms and conditions of its work, and the records that must be kept. In all cases, the committee must take into account the principles and general principles of litigation procedures, including respect for the principles of confrontation, the right to defense, reasoning of decisions, adherence to methods of proclamation, and the records that must be kept.

Article 94

The committee shall issue its decision on the grievance within the limits of the complainant's requests, with the decision of the chairman, either to amend it, or to cancel it, and the tax is collected according to the committee's decision if it has not been collected. The committee's sessions are confidential, and its decisions are issued with the cause of the distress of the evening hours of the attendees, and in the case of equal numbers, the side of the meeting will prevail, and the decision is signed every From the chairperson of the committee.

Article (95)

The agency may - within (60) sixty days from the date of the announcement, because it is by the committee's decision - to request correction or amendment of the decision if it involves a mistake in the application of the law, unless it is challenged by the mother of the judiciary, and in all cases it is not necessary

Article (96)

The taxable person may appeal the committee's decisions before the competent court of first instance consisting of (3) three judges, within (45) five fifteen days from the date of notification, because it is with the decision, and the appeal is It is not permissible to arm or arbitrate tax disputes.

Article 97

The court referred to in Article (96) of this law may consider the tax case in a confidential session, provided that the court makes an urgent decision on the tax case.

Article 98

The agency shall be exempted from fees prescribed for tax cases and appeals.

Chapter twelve

Penalties

Article 99

Without prejudice to any damages penalty stipulated in any other law, the crimes stipulated in this law shall be punished with the penalties prescribed therein.

Article 100

He shall be punished by imprisonment for a period no less than (2) two months, and not exceeding (1) year, and a fine of no less than (1,000) one thousand Rial Omani and not exceeding (10,000) ten thousand Rial Omani, or About one of th

- 1 - The taxpayer abstains from deliberately identifying the responsible person.
- 2 - The person responsible for deliberately refraining from notifying the agency, and obtaining his consent to appoint a person responsible for another during
- 3 - The taxpayer refrains from deliberately notifying the Agency about any modifications to the data in accordance with the provisions of Article (65) of the L
- 4 - The deliberate failure of the responsible person to attend at the request of the agency.
- 5- The responsible person deliberately refraining from submitting the tax decision for any tax period. 6 - The taxpayer deliberately refrains from keeping regular accounting records and books in accordance with the provisions of this
- 7 - Deliberately refraining from keeping tax invoices and documents for the specified period in accordance with the provisions of this law.
- 8 - Deliberately refraining from issuing a tax invoice that must be issued in accordance with the provisions of this law.
- 9 - Issuing an invoice in which he deliberately records the amount of tax other than the tax imposed according to the provisions of this law.
- 10 - Performing any behavior, action, action or omission that would obstruct employees The agency, or whoever is assisted by them to carry out the specializations and tasks assigned to them under this law.
- 11 - The taxpayer or any person intentionally refrained from presenting any documents or First, records, accounting books, tax invoices, or others, according to what is stipulated in Article (78) of this law.
- 12 - Intentionally naming the recovery request data, or incorrect information.

In the event of a repeat offense, the court may double the fine, and increase the legally established limit for the imprisonment penalty, provided that this limit does not ex

Article (101)

He shall be punished with imprisonment for a period of no less than (1) year and not exceeding (3) three years, and a fine of no less than (5,000) five thousand Rial Omani and not exceeding (20,000) twenty thousand Rials. Omani, or one of the

- 1 - Willfully refraining from registering with the agency.
- 2 - Deliberately refraining from naming the tax return the actual data with the taxable value and the tax due on it.
- 3 - Submission of tax returns or forged documents or records to avoid paying the tax in whole or in part.
- 4 - Intentionally damaging, concealing, or disposing of any documents, records, accounts, lists or others that the agency is required to present in the application according to the provisions of this law if it is destroyed, or missing, or disposed of Within (1) year from the date of receiving the
- 5 - Intentionally instigating or assisting the taxpayer to submit declarations, records or other invalid documents related to the taxable person's tax obligation.

The court may rule to confiscate the means, equipment and tools used in committing the crimes set forth in this Article.

In the event of a repeat offense, the court may double the fine, and increase the legally established maximum penalty for imprisonment, not exceeding half this limit.

Article 102

It is not permissible to file a public lawsuit, or to take any measures in the crimes stipulated in this law, except upon a request from the president.

The president may reconcile with the above-mentioned crimes, before the issuance of a final judgment in the case, provided that an amount is paid not less than twice the minimum, and not more than twice the maximum limit of the fine prescribed. Reconciliation shall result in the cessation of the public case, and the abolition of the consequences that may ensue from its initiation, including the sentenced punishment.

Article (103)

The regulations specify the administrative penalties that may be imposed on the violator, including the procedures for grievance, and the amount of the administrative fine.

Chapter Thirteen

Final clauses

Article 104

If an invoice was issued or payment was made for the supply of goods or services before the effective date of this law, or before the date of registration, and the supply took place after either of these two dates, the supplier of the goods or services shall be deemed to have made a special supply. Establishing

1 - If the date of delivery of goods was later than the effective date of this law, or after the date of registration.

2 - If the date of completion of service commencement was subsequent to the effective date of this law, or after the date of registration.

Article (105)

Tax is due with respect to the successive supplies related to contracts that were concluded before the effective date of this law, or before the date of registration, on the supply that takes place in whole or in part after the effective date of this law. And if the contract does not contain a clause related to the tax, the consideration shall be deemed to include the tax if it is due in accordance with the provisions

Article 106

A person who has a place of residence in the Sultanate and exercises activity in it before the date this law comes into force, must do the following:

- 1 - Calculating a financial sum for the value of his supplies, which were mentioned in Article (56) of this law, which he achieved at the end of the month in which the law was published in the Official Gazette, in addition to the Sum
- 2 - Estimating the fiscal value of his supplies tracked in Article 56 of this law, which he is expected to achieve at the end of the month in which the law is published in the Official Gazette, in addition to the above The ten months im
- 3 - Submit a registration request to the Agency, if the value of any of the supplies mentioned in Clause (1) or Clause (2) of this Article exceeds the mandatory registration limit, during the dates specified by a decision From the pre

The passing of the registration dates mentioned in the previous paragraph without submitting the registration request will result in the person who proves that the value of his supplies exceeded the realized or expected value during the period referred to in the two clauses) 1) and (2) of this article about the manco