

AMENDMENTS TO SOME PROVISIONS OF THE INCOME TAX LAW

AMENDMENTS TO TAX FILING OBLIGATIONS

- a. An income declaration must be submitted for any tax year before the expiration of the (4) four months beginning from the date of the end of that year, or from the date of the end of the accounting period for which the declaration was made.
- b. Submitting the income declaration for any tax year electronically.
- c. The income declaration includes total income during the year the amount of expenses, and the costs deducted from it during the period.

REVISED RETURN

- a. The taxable person is obligated to file a revised return electronically if it appears that the submitted income declaration may contain an error or omission, provided that the amended return is submitted within (30) days from the date in which the error or omission.
- b. The amended return submitted within the specified period is considered the original declaration for the purposes of implementing the provisions of this law.
- c. It is not permissible if a modified income declaration is submitted in accordance with the provisions. It is to the authority that the taxable person did not intentionally provide incorrect data.

TAX RESIDENCY

- a. Natural person residing in Oman during the tax year, if he is present not less than (183) consecutive or discontinued days during the year.
- b. A legal person residing in Oman during the tax year following two conditions
 - 1- It must have been established in Oman in accordance with the laws and royal decrees in force.
 - 2- That its main or actual headquarters be in Oman.



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September 2020

TAX GRIEVANCE

The grievance is submitted in writing to the committee, and it must include the complainant's requests and the reasons why within (45) forty-five days from the date of its announcement of the decision. Filing a complaint does not result in stopping the payment of the tax grieved.

The agency may - within (60) sixty days from the date on which it is announced the decision the committee should correct or amend the decision if it involves a mistake in applying the law.

AN EXCEPTION TO THE PROVISION OF THE BANKING LAW

The agency may request information related to any person from A licensed banker - in accordance with the provisions of the Banking Law - for the purpose of applying the provisions of the agreements international concerned with tax matters, to direct the request to the licensed bank, and the bank.

The licensed banks are obliged to provide such details as requested by the Tax Authority within the timeframe set out in the request.

The agency may review documents, data, records or other things for the purpose of an application International agreements on tax matters.

Such details may be provided by the bank without intimating the account holder for which such request is made. The Tax Authority has the right to review documents and records at the headquarters of the bank.

MODIFICATION OF THE DATA.

a. New Registration to the commercial registry within 60 Days from the date Establishing or starting the activity whichever is early.

b. Any modification to the commercial registry within 30 Days from the date Establishing or starting the activity whichever is early.

