



Taxpayer

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Tax Exemption

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Tax Exemption

- Income earned by the Omani corporation or company from practicing maritime transport activity.
- Income derived by any foreign person from the exercise of maritime or air transport activity subject to reciprocity.
- Income generated by investment funds established in the Sultanate in accordance with the Capital Market Law or the funds established abroad to deal with Omani securities listed on the Muscat Securities Market.
- Exemption of industrial projects (industrial enterprises) for five years (non-renewable) in accordance with the rules and conditions approved by the Council of Finance and Energy Resources.
- Exemptions shall be applied only by a decision issued by the Minister responsible for financial affairs, in accordance with the conditions and controls and following the procedures prescribed by the executive regulations of the law