



جهاز الضرائب
TAX AUTHORITY

Agreement on the level of providing services to the Tax Authority

Level of Services Agreement

Within the interest of the Tax Authority to provide its electronic services through the tax system, which enhances the Tax Authority's endeavors to provide these services to the taxpayer easily through its portal, and contribute in improving the quality of services provided. The taxpayer must be aware that (the time taken for completion) does not include the completion of deficiencies in the event that taxpayer does not provide all the required information, nor does it include (the time taken for completion) the processing of transactions by a third party such as government / private entities if the nature of the transaction requires that. We note that the taxpayer must comply with the terms and requirements of each service as described in the e-services manual, and that information and data are updated and all electronic services are added whenever needed. For more information about e-services **click here**

This agreement was prepared between the Tax Authority and the beneficiaries of its services, including individuals, whether citizens or residents, and the business sector to determine the terms and conditions related to the use of the tax system and the electronic services provided. The following is an explanation of the main items and obligations of the parties:

The Tax Authority's Obligations:

1. Solve the problems of login and access to services: The Tax Authority (Tax System) is obligated to solve any problems related to visitors' login to the system or access to any available electronic service, including interactive sections or pages.
2. Review and update the content: The administration of the Tax Authority (tax system) is committed to regularly review the data of the services and the content of the system, as well as ensure the availability of updated content in both Arabic and English language.
3. Responding to inquiries and suggestions: The Tax Authority (Tax System) is committed to responding to the inquiries of visitors of the system, adopting useful and practical suggestions, and working to implement them.
4. Providing electronic services: The Tax Authority is committed to provide electronic services even during public holidays, except the time of maintenance which will be announced through the Tax Authority's digital channels.



The Obligations of the Tax System's Users:

- Acceptance of the terms and conditions: The visitor's access to the Tax Authority portal is considered as a preliminary approval of all the terms and conditions included in the agreement.
- Prohibition of harming the tax system: Visitors are prohibited from entering the Tax Authority's portal to damage it or corrupt any of its contents.
- Report problems: Visitors must report any deficiencies, errors or problems they encounter while using the system.
- Application of terms: The terms of the agreement shall apply as soon as the visitor enters the Tax Authority's portal and remain valid for the duration of his use of the system's services.

The agreement clarifies the terms and conditions under which the Tax Authority will provide its digital services to all taxpayers and beneficiaries. The objective of this agreement is to establish a basis and framework for the provision of distinguished and high-quality services that meet the requirements of taxpayers. These clauses establish a regulatory framework that ensures the delivery of efficient and secure digital services while achieving users' satisfaction and compliance with terms and requirements.



Obligations:

S	Service	Time taken for achieving	Availability of Service	Support
1	Excise tax requests	3 days of work	7/24	Customer Services Hall- 8 AM-1 PM Call Centre 1020 8AM-2 PM
2	Changing price request	3 days of work	7/24	
3	Request to add excise good.	3 days of work	7/24	
4	Amendment of the taxpayer's data	3 days of work	7/24	
5	Commencement of Liquidation works Certificate	Prompt if the order data is complete	7/24	
6	VAT requests	3 days of work	7/24	
7	Tax groups	3 days of work	7/24	
8	Registration in excise tax	3 days of work	7/24	
9	Registration in income tax	One working day	7/24	
10	Registration in VAT	Prompt	7/24	
11	Report of excise tax status	Prompt	7/24	
12	List of taxpayers	Prompt	7/24	
13	List of taxpayer's representatives	Prompt	7/24	
14	Taxpayer's data	One working day	7/24	
15	Deductions report under tax account	Prompt	7/24	
16	Report of taxpayer's losses	Prompt	7/24	
17	Report of tax dues	Prompt	7/24	
18	Authorized Income Certificate	Prompt	7/24	
19	Withholding tax certificate	Prompt	7/24	
20	Tax cards	Prompt	7/24	
21	Grant powers	Prompt	7/24	
22	schedule	Prompt	7/24	
23	Reminder/Notification	Prompt	7/24	



24	Correspondence and Notifications	<i>Prompt</i>	7/24	Customer Services Hall- 8 AM-1 PM Call Centre 1020 8AM-2 PM
25	Inquires and suggestions	<i>1-3 working days</i>	7/24	
26	Excise goods return details	<i>Prompt</i>	7/24	
27	Standard price record for excise products	<i>Prompt</i>	7/24	
28	VAT details	<i>Prompt</i>	7/24	
29	Clearance certificate	<i>Prompt</i>	7/24	
30	Report of the current status of income tax	<i>Prompt</i>	7/24	
31	Deferred VAT payments	<i>One working day</i>	7/24	
32	Claims and Payments	<i>Prompt</i>	7/24	
33	Exemption from the additional tax	<i>Prompt</i>	7/24	
34	Residence certificate (Natural person)	<i>One working day</i>	7/24	
35	Residence certificate (Companies)	<i>Prompt</i>	7/24	
36	Residence certificate for institutions and government bodies	<i>Prompt</i>	7/24	
37	Registration of multinational companies and financial institutions	<i>1-3 working days</i>	7/24	
38	CbCR	<i>1-3 working days</i>	7/24	
39	Reporting of the Common Reporting Standard	<i>1-3 working days</i>	7/24	
40	VAT return	<i>Prompt</i>	7/24	
41	Objections of VAT	<i>5 months / extendable 3 months after the approval of the Chairman</i>	7/24	
42	Excise tax return	<i>Prompt</i>	7/24	
43	Refunds requests (income tax/ Withholding tax)	<i>During 30 days after the completion of the data request</i>	7/24	



44	VAT refund	<i>30 days after completing the data / 15 for transfer after approval as per the law.</i>	7/24	Customer Services Hall- 8 AM-1 PM
45	VAT refund (Persons and charities)	<i>30 days</i>	Official working hours	
46	VAT Refund (Diplomatic Corps and Diplomatic Members)	<i>30 days</i>	Official working hours	
47	Excise tax refunds	<i>30 days after validation of refund</i>	7/24	
48	Excise tax refunds (Diplomatic Corps and Diplomatic Members)	<i>During 30 days after the completion of the data request</i>	Official working hours	
49	VAT refund for a non-resident foreigner in the Sultanate of Oman or any of the GCC countries.	<i>60 days from data completion</i>	Official working hours	
50	Income tax returns	<i>Prompt</i>	7/24	
51	Penalties record	<i>Prompt</i>	7/24	
52	Objections (income tax)	<i>5 months / extendable 3 months after the approval of the Chairman</i>	7/24	
53	Withholding tax return	<i>Prompt</i>	7/24	
54	VAT certificate	<i>Prompt</i>	7/24	Call Centre 1020 8AM-2 PM
55	Changing the currency	<i>A week after the completion of data</i>	Official working hours	



56	Report abuses and violations	-	7/24	Customer Services Hall- 8 AM-1 PM Call Centre 1020 8AM-2 PM
57	Report cases of tax evasion	-	7/24	
58	Approval on Profit Margin Request	<i>One working day</i>	Official working hours	
59	Approve the issuance of an invoice by proxy	<i>During 15 days of work</i>	Official working hours	
60	Approve issuing a simplified tax invoice	<i>Within a period that is not exceeding 15 working days</i>	Official working hours	
61	Approve the alternative method of calculating the proportional discount	<i>Within a period not exceeding 30 days from the date of fulfilling the request</i>	Official working hours	
62	Application for exemption from income tax (field of maritime or air transport) * Omani companies and institutions and foreign person.	<i>3 weeks-5 weeks</i>	Official working hours	
63	Application for exemption from income tax (investment funds) * Inside and outside Oman.	<i>3 weeks-5 weeks</i>	Official working hours	



64	Termination of liquidation works certificate	<i>One working day</i>	Official working hours	
65	Application for open data	<i>15 working days</i>	7/24	Open data team

