Guidelines on the Country by Country Reporting (CbCR)

March 2022

Tax Authority: The information in this document is provided as a guide only and is not legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Table of Contents

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ فاكس: ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ هاتف: ، ١٠٠ الرمز البريدي: ، ٢٨٥ ص.ب :

P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ ، فاكس: ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف:
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

1. General Information

Country-by-Country Reporting (CbCR) is part of the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan 13, an initiative led by the Organization for Economic Co-operation and Development (OECD) and the Group of Twenty (G20) industrialized nations.

BEPS Action 13 requires large Multinational Entities (MNE Groups) to report key information on their activities and income annually and for each tax jurisdiction in which they do business. The objective of the CbC Report is to provide tax administrations with a high-level overview of the operations and tax risk profile of the largest MNEs. CbC Report provides local tax authorities visibility to a breakdown of the Multinational Group's global revenue, profit before tax, tax paid and accrued, employment, capital, retained earnings, tangible assets and some other indicators of economic activities for each jurisdiction in which the MNE operates.

Sultanate of Oman is a member of the Inclusive Framework, a group of jurisdictions, committed to the implementation of the minimum standard of the BEPS related measures. Consequently, Sultanate of Oman signed the Multilateral Competent Authority Agreement on Country-by-Country Reporting (CbC MCAA) in July 2020 and has produced the Chairman's Decision 79/2020 on Rules for Country-by-Country Reporting.

2. Purpose

The purpose of CbCR is to eliminate any gap in information between the taxpayers and tax administrations with regards to information on where the economic value is generated within the MNE Group and whether it matches where profits are allocated and taxes are paid on a global level.

These Guidelines are issued pursuant to the above commitments, to enable easy compliance with the CbCR Regulations and provide guides for completing the

www.taxoman.gov.om / فاكس: ٢٤٧٤٦٨٠٢ ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ هاتف: ، ١٠٠ الرمز البريدي: ، ٢٨٥ ص.ب :
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

template for reporting Multinational Enterprise's (MNE) group allocation of income, taxes and business activities on a tax jurisdiction-by-tax jurisdiction basis. These instructions form an integral part of the model template for the Country-by-Country Report.

3. CbCR filing obligations

For an entity to be in scope for CbCR for any period it must be part of an MNE group which passes the following tests:

- Any Group that includes two or more enterprises that are tax residents in different jurisdictions, or includes an enterprise that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction.
- Have a total consolidated revenue that is equal to or more than OMR 300 million for the financial year preceding the reporting year concerned.[1]

---

[1]**Note on Currency Fluctuation**

As set out in the Action 13 Report, the agreed threshold is EUR 750 million or a near equivalent amount in domestic currency as of January 2015. Provided that the jurisdiction of the Ultimate Parent Entity has implemented a reporting threshold that is a near equivalent of EUR 750 million in domestic currency as it was at January 2015, an MNE Group that complies with this local threshold should not be exposed to local filing in any other jurisdiction that is using a threshold denominated in a different currency.

There is no requirement for a jurisdiction using a threshold denominated other than in euros to periodically revise this in order to reflect currency fluctuations. The appropriateness of the EUR 750 million threshold applies for UPEs that are tax resident in other jurisdictions.

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ :فاكس ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ :هاتف ، ١٠٠ :الرمز البريدي ، ٢٨٥ : ص.ب
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

4. Uses of information provided on a CbCR Report

The BEPS Action 13 Report sets out three permitted uses for information contained in CbC Reports, namely:

- To assess high-level transfer pricing risk;
- To assess other BEPS-related risks; and
- For economic and statistical analysis.

5. General CbCR report guidance

5.1 Data Sources

- Consolidation reporting packages or statutory financial statements or internal management accounts.
- The source should be consistent year on year.

5.2 Currency

- CbCR should be in the stated functional currency of the MNE Group (e.g. OMR or USD)
- Conversions, if any, should be made at average exchange rate during the year, with the source mentioned in Table 3

5.3 Year of data to be included in the CbCR

- For Ultimate Parent Entity – Group financial year
- For other constituent entities – Group financial year or local financial year immediately preceding the Group financial year. E.g. if Group financial year ends December 31, 2020, the financial year end for other constituent entities can be anywhere between Jan 1, 2020 to Dec 31, 2020.

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ :فاكس ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ :هاتف ، ١٠٠ :الرمز البريدي ، ٢٨٥ : ص.ب
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

6. Specific Guidance on preparation of CbCR report

The CbCR report includes quantitative and qualitative information about the MNE Group. Information such as revenues, profits, employees count, business description, etc. should be reported under three tables:

- Table 1- Contains the quantitative information per tax jurisdiction such as third party and related party revenues, stated capital, taxes accrued and paid, employee count, etc.
- Table 2- Contains the qualitative information per constituent entity on the main business activities undertaken during the year
- Table 3-Contains any additional information necessary to facilitate the understanding of Tables I and II (e.g. assumptions on exchange rates, source of data, etc.).

6.1 Clarifications for data fields in Table 1 of the CbCR report

Table 1: Overview of allocation of income, taxes and business activities by tax jurisdiction

Tax jurisdiction	Revenues			Profit (loss) before income tax	Income tax paid (on cash basis)	Income taxes accrued – current year	Stated capital	Accumulated earnings	Number of full time employees	Tangible assets (other than cash and cash equivalents)
	Unrelated party	Related party	Total							

Tax Jurisdiction

In the first column of the table, the Reporting MNE should list all of the tax jurisdictions in which Constituent Entities of the MNE group are resident for tax purposes. A tax jurisdiction is defined as a State as well as a non-State jurisdiction which has fiscal autonomy. A separate line should be included for all Constituent Entities in the MNE group deemed by the Reporting MNE not to be resident in any tax jurisdiction for tax purposes.

Where a Constituent Entity is resident in more than one tax jurisdiction, the applicable tax treaty tie breaker should be applied to determine the tax

www.taxoman.gov.om / فاكس: ٢٤٧٤٦٨٠٢ ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ هاتف: ١٠٠ ، الرمز البريدي: ٢٨٥ ، ص.ب
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

jurisdiction of residence. Where no applicable tax treaty exists, the Constituent Entity should be reported in the tax jurisdiction of the Constituent Entity's place of incorporation.

Revenues

In the three columns of the template under the heading Revenues, the Reporting MNE should report the following information:

i. Second column – the sum of revenues of all the Constituent Entities of the MNE group in the relevant tax jurisdiction generated from transactions with independent parties;
ii. Third column – the sum of revenues of all the Constituent Entities of the MNE group in the relevant tax jurisdiction generated from transactions with associated enterprises;
iii. Forth column – the total of (i) and (ii) above.

Revenues should include revenues from sales of inventory and properties, services, royalties, interest, premiums and any other amounts. Revenues should exclude payments received from other Constituent Entities that are treated as dividends in the payor's tax jurisdiction.

Profit (Loss) before Income Tax

In the fifth column of the template, the Reporting MNE should report the sum of the profit or loss before income tax for all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The profit or loss before income tax should include all extraordinary items (addition of income and deduction of expense).

Income Tax Paid (on Cash Basis)

In the sixth column of the template, the Reporting MNE should report the total amount of income taxes actually paid during the relevant fiscal year by all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction.

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ فاكس: ٢٤٧٤٦٩٩٦ ، /٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ هاتف: ١٠٠ ، الرمز البريدي: ٢٨٥ ، ص.ب :
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

This should include not only advanced payments fulfilling the relevant fiscal year's tax obligation but also payments fulfilling the previous year(s)' tax obligation (e.g. payment of the unpaid balance of corporate income tax accrued in relation to the previous year(s), including payments related to reassessments of previous years), regardless of whether those taxes have been paid under protest. The amount of Income Tax Accrued-Current Year should be reported independently.

Taxes paid should include cash taxes paid by the Constituent Entity to the residence tax jurisdiction and to all other tax jurisdictions. Taxes paid should include withholding taxes paid by other entities (associated enterprises and independent enterprises) with respect to payments to the Constituent Entity. Thus, if company A resident in tax jurisdiction A earns interest in tax jurisdiction B, the tax withheld in tax jurisdiction B should be reported by company A.

Income Tax Accrued (Current Year)

In the seventh column of the template, the Reporting MNE should report the sum of the accrued current tax expense recorded on taxable profits or losses of the year of reporting of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The current tax expense should reflect only operations in the current year and should not include deferred taxes or provisions for uncertain tax liabilities.

Stated Capital

In the eighth column of the template, the Reporting MNE should report the sum of the stated capital of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, the stated capital should be reported by the legal entity of which it is a permanent establishment unless there is a defined capital requirement in the permanent establishment tax jurisdiction for regulatory purposes.

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ فاكس: ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ هاتف: ، ١٠٠ الرمز البريدي: ، ٢٨٥ ص.ب :
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

Accumulated Earnings

In the ninth column of the template, the Reporting MNE should report the sum of the total accumulated earnings of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction as of the end of the year. With regard to permanent establishments, accumulated earnings should be reported by the legal entity of which it is a permanent establishment.

Where a constituent entity reports a negative figure for accumulated earnings in its financial statements, the negative figure should be reported without further adjustment. Where there are two or more constituent entities in a jurisdiction, the negative figure reported by a constituent entity shall be netted with the positive earnings from the other constituent entity (entities) in the same jurisdiction while reporting in Table 1. In this case, the reporting entity shall include a statement in Table 3 stating that "accumulated earnings include negative figures for jurisdictions.

Number of Employees

In the tenth column of the template, the Reporting MNE should report the total number of employees on a full-time equivalent (FTE) basis of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. The number of employees may be reported as of the year-end, on the basis of average employment levels for the year, or on any other basis consistently applied across tax jurisdictions and from year to year.

For this purpose, independent contractors participating in the ordinary operating activities of the Constituent Entity may be reported as employees. Reasonable rounding or approximation of the number of employees is permissible, providing that such rounding or approximation does not materially distort the relative distribution of employees across the various tax jurisdictions. Consistent approaches should be applied from year to year and across entities.

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ ، فاكس: ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ ، هاتف: ١٠٠ ، الرمز البريدي: ٢٨٥ ، ص.ب
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

Tangible Assets other than Cash and Cash Equivalents

In the eleventh column of the template, the Reporting MNE should report the sum of the net book values of tangible assets of all the Constituent Entities resident for tax purposes in the relevant tax jurisdiction. With regard to permanent establishments, assets should be reported by reference to the tax jurisdiction in which the permanent establishment is situated. Tangible assets for this purpose do not include cash or cash equivalents, intangibles, or financial assets.

Key points for consideration in table 1

- Information to be reported on an aggregated basis and not a consolidated basis within a jurisdiction.
- Whole amounts should be reported. No rounding off in thousands, millions, etc.
- Revenues should include extraordinary income and gain from investment activity, but exclude dividends from other constituent entities.
- Related parties mean the constituent entities of the MNE Group.
- Income tax accrued includes current year taxes accrued, whereas income tax paid includes any taxes paid during the year (advance tax, WHT, prior year taxes arising from dispute, taxes paid under protest, etc.). Tax refunds should be reduced from tax paid. If refunds included as revenue, a note should be included in Table 3.
- For PEs, stated capital and accumulated earnings to be reported under legal entity and not PE.
- Employees should be reported as of year-end on Full Time Equivalent basis. Independent contractors may be included.

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ :فاكس ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ :هاتف ، ١٠٠ :الرمز البريدي ، ٢٨٥ : ص.ب
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

6.2 Clarifications for data fields in Table 2 of the CbCR report

Table 2: List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

Tax jurisdiction	Constituent entities resident in tax jurisdiction	Tax jurisdiction of incorporation if different from residence	Main business activities												
			1	2	3	4	5	6	7	8	9	10	11	12	13
	1				√		√								
	2						√								
	1										√				
	2													√	

Constituent Entities Resident in the Tax Jurisdiction

The Reporting MNE should list, on a tax jurisdiction-by-tax jurisdiction basis and by legal entity name, all the Constituent Entities of the MNE group which are resident for tax purposes in the relevant tax jurisdiction. As stated above with regard to permanent establishments, however, the permanent establishment should be listed by reference to the tax jurisdiction in which it is situated. The legal entity of which it is a permanent establishment should be noted

Tax Jurisdiction of Organization or Incorporation, if different from Tax Jurisdiction of Residence

The Reporting MNE should report the name of the tax jurisdiction under whose laws the Constituent Entity of the MNE is organized or incorporated, if it is different from the tax jurisdiction of residence.

ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧/ ٢٤٧٤٦٩٩٦ ، فاكس: ٢٤٧٤٦٨٠٢ / www.taxoman.gov.om
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

Main Business Activities

The Reporting MNE should determine the nature of the main business activity (or activities) carried out by the Constituent Entity in the relevant tax jurisdiction, by ticking one or more of the appropriate boxes

a) Research and Development
b) Holding or Managing intellectual property
c) Purchasing or Procurement
d) Manufacturing or Production
e) Sales, Marketing or Distribution
f) Administrative, Management or Support Services
g) Provision of Services to unrelated parties
h) Internal Group Finance
i) Regulated Financial Services
j) Insurance
k) Holding shares or other equity instruments
l) Dormant
m) Other[1]

Key points for consideration in table 2

- All the constituent entities to be listed tax jurisdiction wise.
- In case jurisdiction of incorporation is different than the tax residence jurisdiction, jurisdiction of incorporation to be reported.
- Main business activities performed by each constituent entity to be indicated.
- In case the activity selected is 'Other', short description to be provided.
- Two additional columns - 'TIN' and 'Address' mandatorily required as per OECD xml schema, but not included in Action 13 report.

[1] If "Others" is ticked, the Reporting Entity should specify the nature of the activity of the Constituent Entity in Table 3 (i.e. "Additional Information" section).

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ :فاكس ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ :هاتف ، ١٠٠ :الرمز البريدي ، ٢٨٥ : ص.ب
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

6.3 Clarifications for data fields in Table 3 of the CbCR report

Table 3: Additional Information

Please include **any further brief information** or **explanation** you consider necessary or that would **facilitate the understanding** of the compulsory information provided in **Table 1 and Table 2** of the Country-by-Country Report

The Reporting Entity should complete this table by providing any further information or explanation that is considered necessary, or that would facilitate the understanding of the compulsory information provided in the Country-by-Country Report. The required disclosures are presented below:

- Data source.
- Reporting periods of constituent entities.
- Tax refunds included in 'revenue' or reduced 'income tax paid'
- Description of 'Other' activities selected in Table 2.
- Whether any part year information is included (In case of mergers / demergers).
- Reasons in case Tax ID numbers of certain entities are not available.
- Assumptions made with respect to computation of FTE employees.
- If accumulated earnings include negative figures.
- Exchange rates.
- Explanations about any inconsistencies on a year on year basis.

7. Submission of CbC Reports

CbCR and CbCR notifications should be submitted through the Oman Tax Authority AEOI portal → https://aeoi.taxoman.gov.om/

7.1 Enrollment on the portal

Purpose of the enrolment process

- Applicable MNE Groups can register on the system through enrolment process.

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ :فاكس ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ :هاتف ، ١٠٠ :الرمز البريدي ، ٢٨٥ : ص.ب
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

- Only upon successful enrolment, MNE Groups will be able to comply with Oman requirements i.e. filing CbCR and CbCR notification.

Content of the enrolment request

- Details of entity being registered, including name, address, identification numbers.
- Details of primary user authorized by the entity, including name, email and phone number.
- Documentary evidence:
  - Signed letter from the authorized person of the entity, specifying the primary user for CbCR;
  - ID proof of primary used (photo should be clearly visible); and
  - list of authorized representatives of the Reporting Entity from the commercial registration

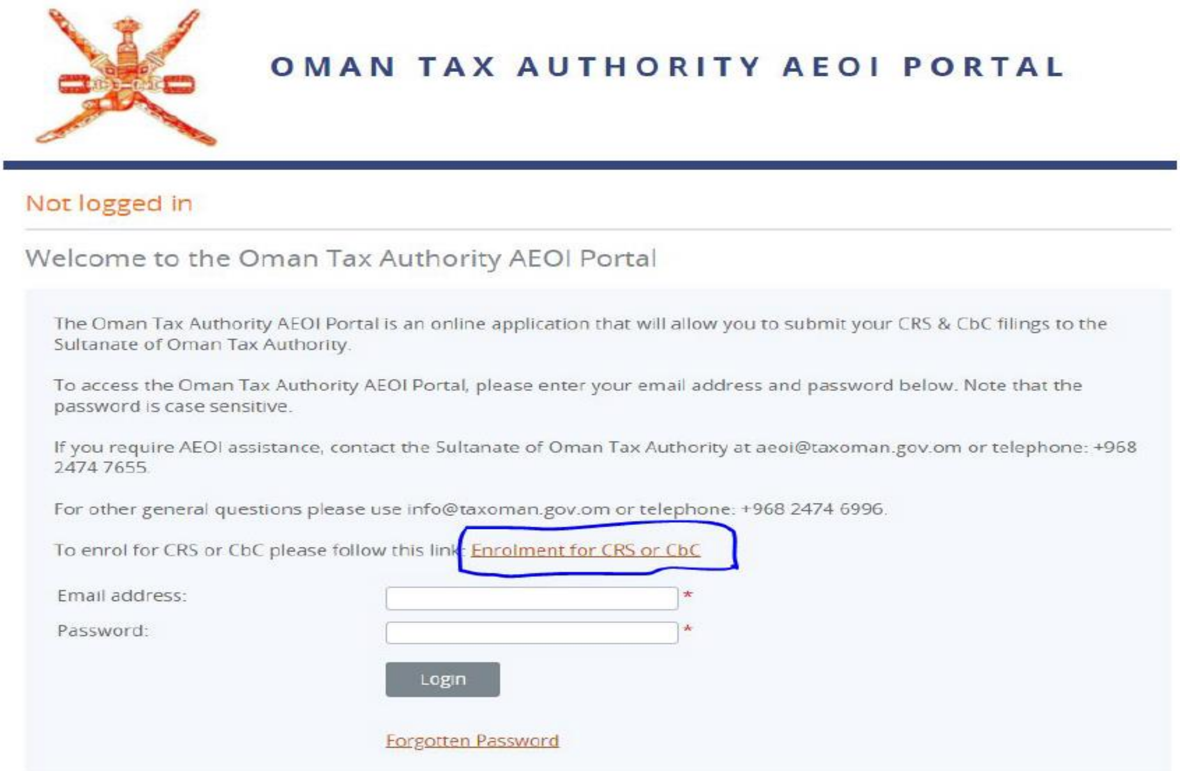
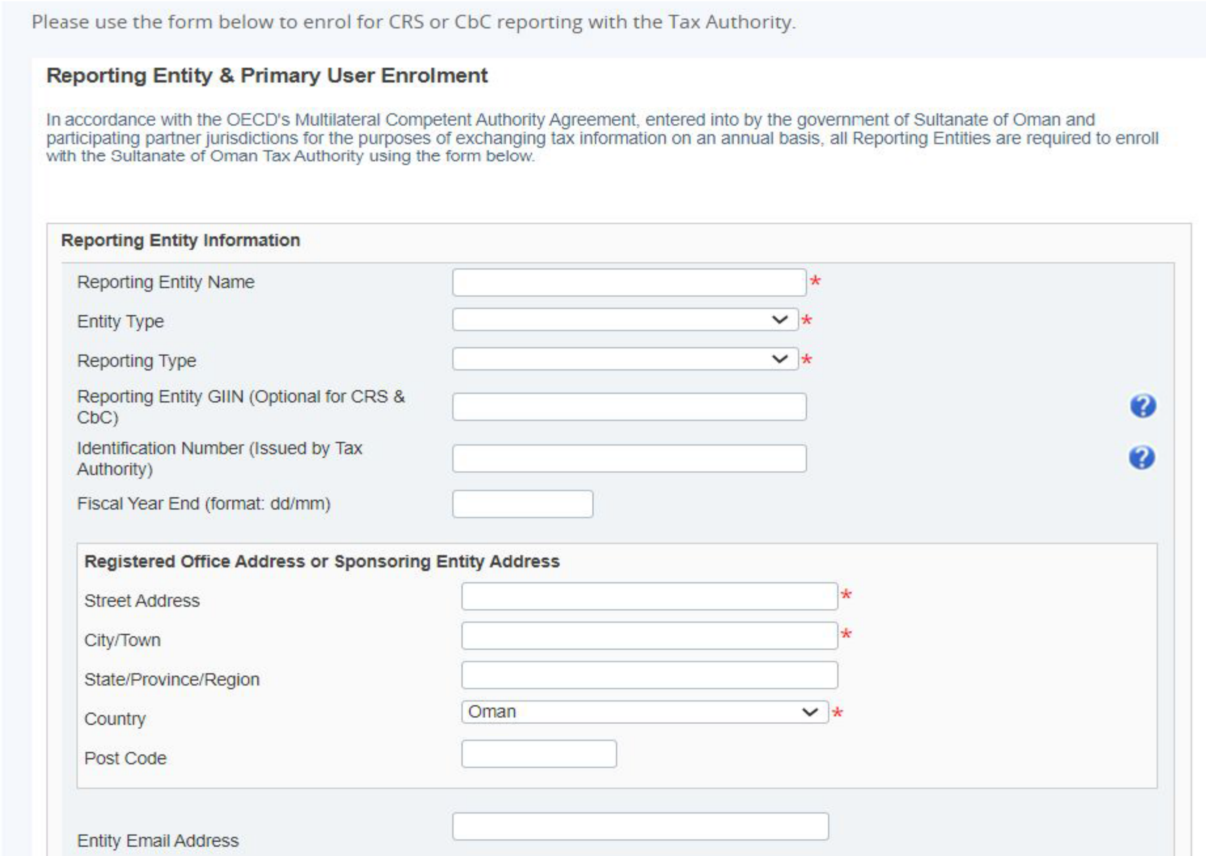


Figure 1: enrolment page

ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧/ ٢٤٧٤٦٩٩٦ ، فاكس: ٢٤٧٤٦٨٠٢ / www.taxoman.gov.om
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om


Please use the form below to enrol for CRS or CbC reporting with the Tax Authority.

Reporting Entity & Primary User Enrolment

In accordance with the OECD's Multilateral Competent Authority Agreement, entered into by the government of Sultanate of Oman and participating partner jurisdictions for the purposes of exchanging tax information on an annual basis, all Reporting Entities are required to enroll with the Sultanate of Oman Tax Authority using the form below.

Reporting Entity Information

Reporting Entity Name *
Entity Type *
Reporting Type *
Reporting Entity GIIN (Optional for CRS & CbC)
Identification Number (Issued by Tax Authority)
Fiscal Year End (format: dd/mm)

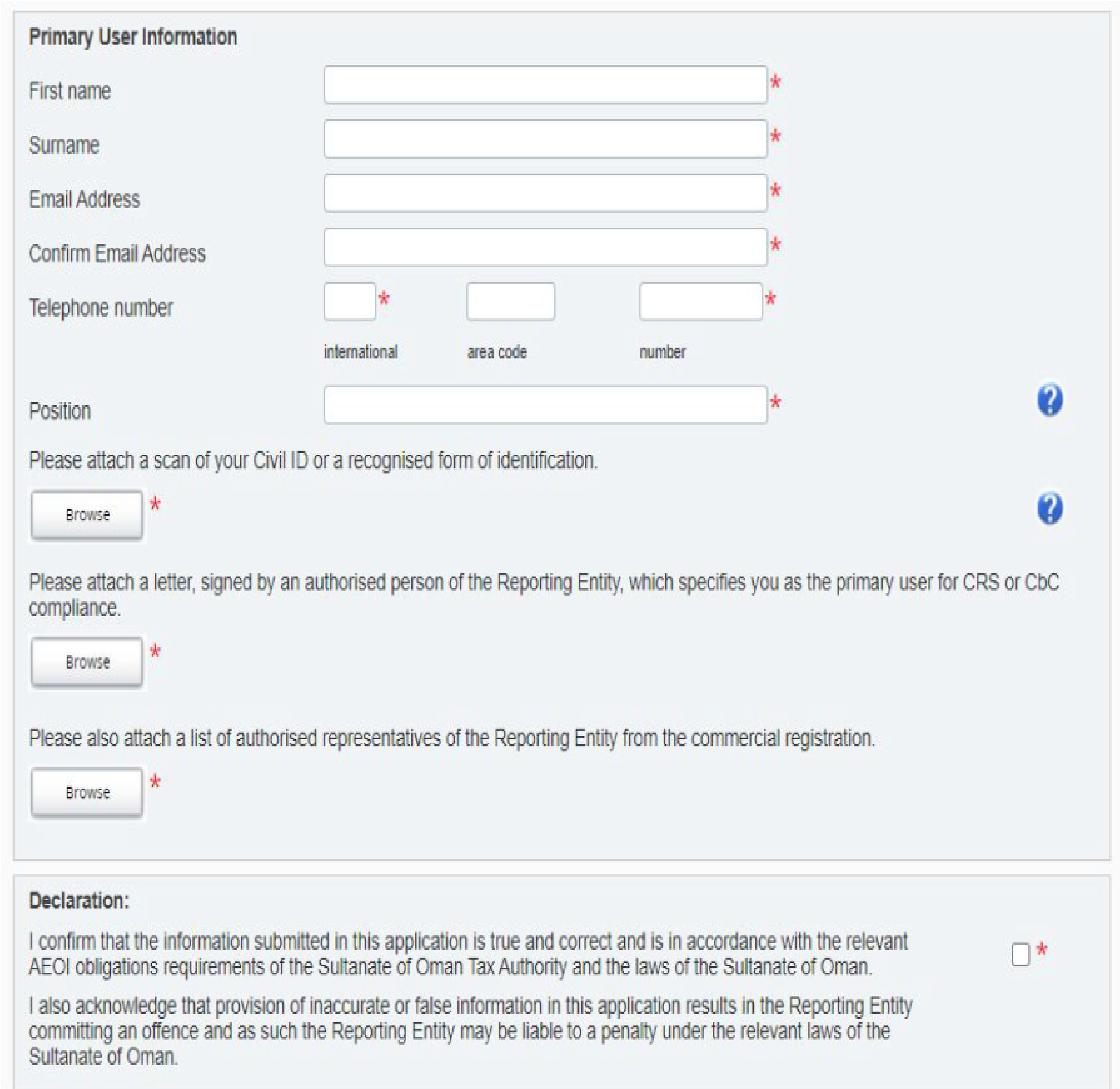
Registered Office Address or Sponsoring Entity Address

Street Address *
City/Town *
State/Province/Region
Country: Oman *
Post Code

Entity Email Address

Figure 2: Details of entity being registered

ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧/ ٢٤٧٤٦٩٩٦ ، فاكس: ٢٤٧٤٦٨٠٢ / www.taxoman.gov.om
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om



Primary User Information

First name *

Surname *

Email Address *

Confirm Email Address *

Telephone number * international | area code | * number

Position *

Please attach a scan of your Civil ID or a recognised form of identification.

Browse *

Please attach a letter, signed by an authorised person of the Reporting Entity, which specifies you as the primary user for CRS or CbC compliance.

Browse *

Please also attach a list of authorised representatives of the Reporting Entity from the commercial registration.

Browse *

Declaration:

I confirm that the information submitted in this application is true and correct and is in accordance with the relevant AEOI obligations requirements of the Sultanate of Oman Tax Authority and the laws of the Sultanate of Oman. *

I also acknowledge that provision of inaccurate or false information in this application results in the Reporting Entity committing an offence and as such the Reporting Entity may be liable to a penalty under the relevant laws of the Sultanate of Oman.

Figure 3: Details of primary user & Documentary evidence

ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧/ ٢٤٧٤٦٩٩٦ ، فاكس: ٢٤٧٤٦٨٠٢ / www.taxoman.gov.om
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

7.2 CbCR notifications

Every Constituent Entity that is resident in Sultanate of Oman has obligation to submit yearly notification to the OTA. The entity will notify the Authority whether it is the Ultimate Parent Entity or Surrogate Parent Entity, or otherwise, the details of the Reporting Entity. A Form has been developed to enable entities in Sultanate of Oman provide this notification to the Tax Authority.

All notifications must be made no later than the last day of the fiscal year to which the CbCR relates.

Purpose of notification process

- Applicable MNE Groups to notify one year in advance of CbCR filing due date to update OTA that CbCR is applicable to the Group.
- Further, the notification will include the identification of the constituent entity as Ultimate parent entity, surrogate parent entity or other constituent entity.

Content of notification

Some of the details will be auto-populated from the enrollment (such as name of the entity, tax ID, etc.).

Key information that will need to be provided includes:

- Business activity of the notifying entity;
- Identification whether filing is made by UPE / SPE or constituent entity;
- Name of the MNE Group;
- Name, TIN and jurisdiction of the UPE/ SPE (in case of notification by other constituent entities

Where an ultimate parent entity needs to amend the notification after it has been submitted to OTA, the entity should submit a revised notification. In such circumstances, OTA will disregard the first notification in its entirety. Therefore,

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ فاكس: ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ هاتف: ، ١٠٠ الرمز البريدي: ، ٢٨٥ ص.ب :
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

the second complete notification will replace the original notification. An amended CbCR notification should be submitted to OTA no later than the filing date of the CbCR to which the amended notification relates.

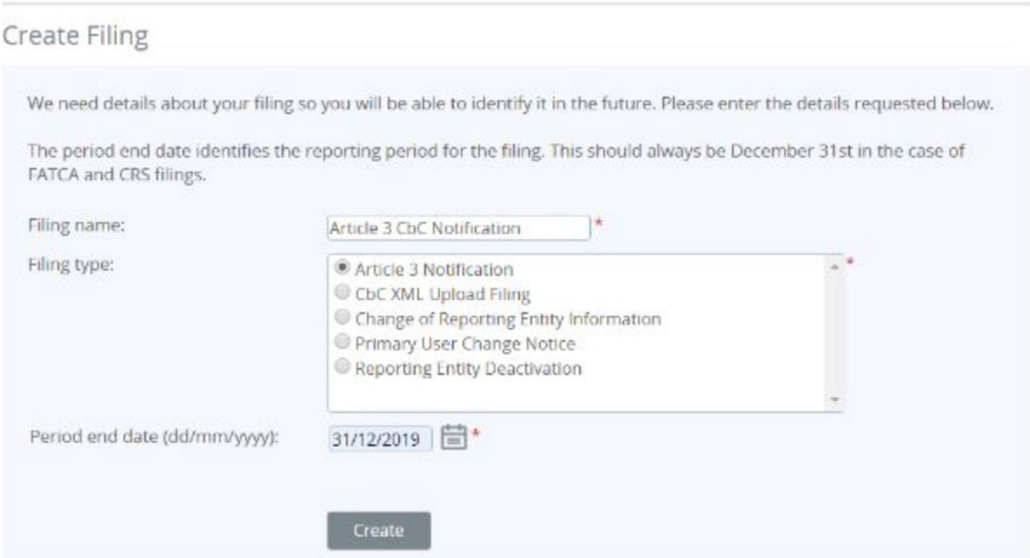
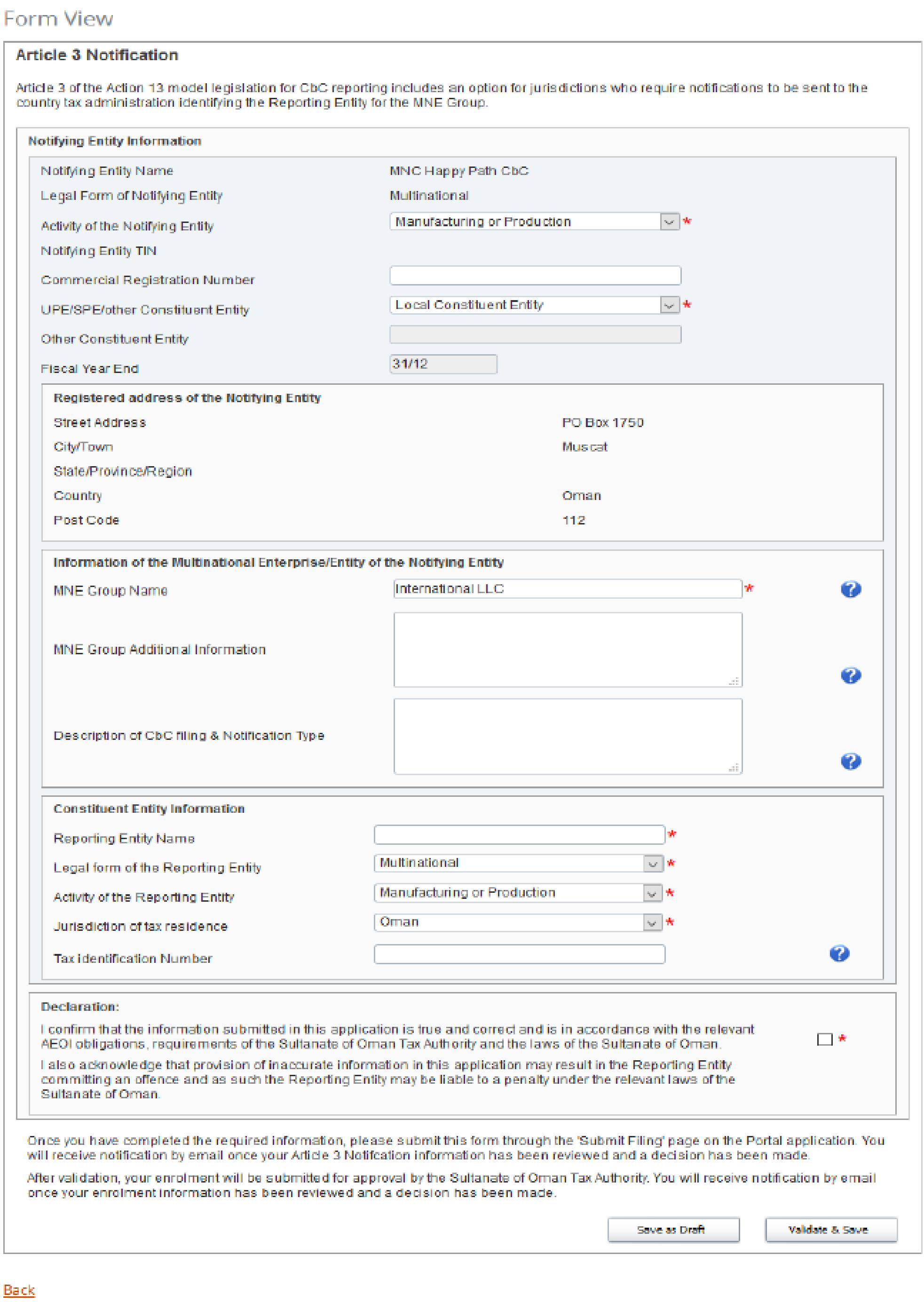


Figure 4: Creating CbCR notification

ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧/ ٢٤٧٤٦٩٩٦ ، فاكس: ٢٤٧٤٦٨٠٢ / www.taxoman.gov.om
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om



Form View

Article 3 Notification

Article 3 of the Action 13 model legislation for CbC reporting includes an option for jurisdictions who require notifications to be sent to the country tax administration identifying the Reporting Entity for the MNE Group.

Notifying Entity Information

Notifying Entity Name	MNC Happy Path CbC
Legal Form of Notifying Entity	Multinational
Activity of the Notifying Entity	Manufacturing or Production *
Notifying Entity TIN	
Commercial Registration Number	
UPE/SPE/other Constituent Entity	Local Constituent Entity *
Other Constituent Entity	
Fiscal Year End	31/12

Registered address of the Notifying Entity

Street Address	PO Box 1750
City/Town	Muscat
State/Province/Region	
Country	Oman
Post Code	112

Information of the Multinational Enterprise/Entity of the Notifying Entity

MNE Group Name	International LLC *
MNE Group Additional Information	
Description of CbC filing & Notification Type	

Constituent Entity Information

Reporting Entity Name	*
Legal form of the Reporting Entity	Multinational *
Activity of the Reporting Entity	Manufacturing or Production *
Jurisdiction of tax residence	Oman *
Tax identification Number	

Declaration:

I confirm that the information submitted in this application is true and correct and is in accordance with the relevant AEOI obligations, requirements of the Sultanate of Oman Tax Authority and the laws of the Sultanate of Oman. *

I also acknowledge that provision of inaccurate information in this application may result in the Reporting Entity committing an offence and as such the Reporting Entity may be liable to a penalty under the relevant laws of the Sultanate of Oman.

Once you have completed the required information, please submit this form through the 'Submit Filing' page on the Portal application. You will receive notification by email once your Article 3 Notification information has been reviewed and a decision has been made.

After validation, your enrolment will be submitted for approval by the Sultanate of Oman Tax Authority. You will receive notification by email once your enrolment information has been reviewed and a decision has been made.

Save as Draft | Validate & Save

Back

Figure 5: CbCR notification form

7.3 Submission of CbCR filings

Once the enrollment process is complete, the authorized users may login and submit the required filings. Please note that the CbCR notification submitted on the existing notification system will need to be resubmitted on the new CbCR

www.taxoman.gov.om / ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧/ ٢٤٧٤٦٩٩٦ ، فاكس: ٢٤٧٤٦٨٠٢
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

portal. However, the notification needs to be submitted only by the UPE of the Sultanate of Oman headquartered MNE Groups. In view of this, the notification on the portal includes only the information about the UPE and not about the other constituent entities of the MNE Group in the Sultanate of Oman.

Once the notification is submitted, the CbCR Report can be filed. The filing should be in an 'XML' format compliant with the OECD XML Schema 2.0. Further information on the OECD XML Schema 2.0 (user guide and template schema file) can be obtained from the OECD website.

Once the CbCR report is filed, OTA will share the CbCR reports through the Common Transmission System with the corresponding competent authorities of jurisdictions with which Oman has CbCR exchange relationships.

7.4 Change in user

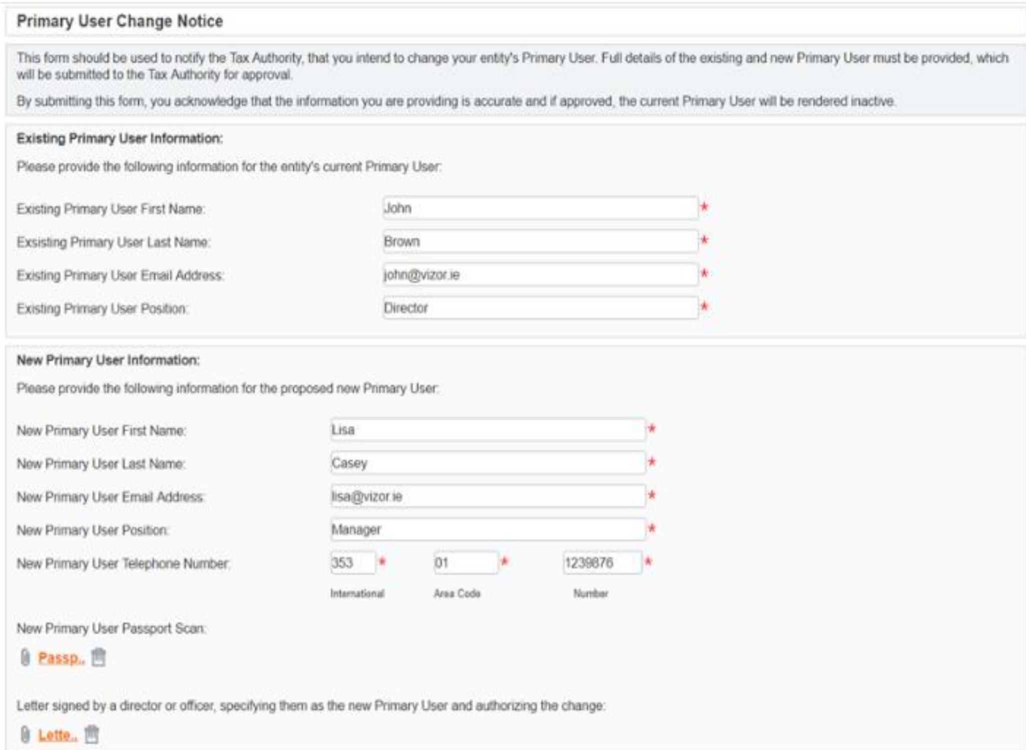
Purpose of primary user change

In case the existing primary user is no longer associated with the Entity or no longer responsible for CbCR, this request will enable the entities to notify the OTA.

Content of primary user change request

- Details of existing primary user (name, email, phone, position)
- Details of new primary user (name, email, phone, position)
- Documentary evidence:
- Signed letter from the authorized person of the entity, specifying the new primary user;
- ID proof of authorized person

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ :فاكس ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ :هاتف ، ١٠٠ :الرمز البريدي ، ٢٨٥ : ص.ب
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om



Primary User Change Notice

This form should be used to notify the Tax Authority, that you intend to change your entity's Primary User. Full details of the existing and new Primary User must be provided, which will be submitted to the Tax Authority for approval.

By submitting this form, you acknowledge that the information you are providing is accurate and if approved, the current Primary User will be rendered inactive.

Existing Primary User Information:

Please provide the following information for the entity's current Primary User:

Existing Primary User First Name:	John *
Exsisting Primary User Last Name:	Brown *
Existing Primary User Email Address:	john@vizor.ie *
Existing Primary User Position:	Director *

New Primary User Information:

Please provide the following information for the proposed new Primary User:

New Primary User First Name:	Lisa *		
New Primary User Last Name:	Casey *		
New Primary User Email Address:	lisa@vizor.ie *		
New Primary User Position:	Manager *		
New Primary User Telephone Number:	353 * (International)	01 * (Area Code)	1239876 * (Number)

New Primary User Passport Scan:

Passp..

Letter signed by a director or officer, specifying them as the new Primary User and authorizing the change:

Lette..

Figure 6: Primary user change form

7.5 Change in entity information

Purpose of reporting entity information change

In case the address, year-end or tax ID number of the entity is updated, it can be changed through this request.

Content of reporting entity information change request

- Address
- Tax ID number (e.g. in case it was entered incorrectly)
- Year end
- Relevant documentary evidence to support the change in information (e.g. tenancy contract, utility bills, etc.)

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ :ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧/ ٢٤٧٤٦٩٩٦ ، فاكس
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

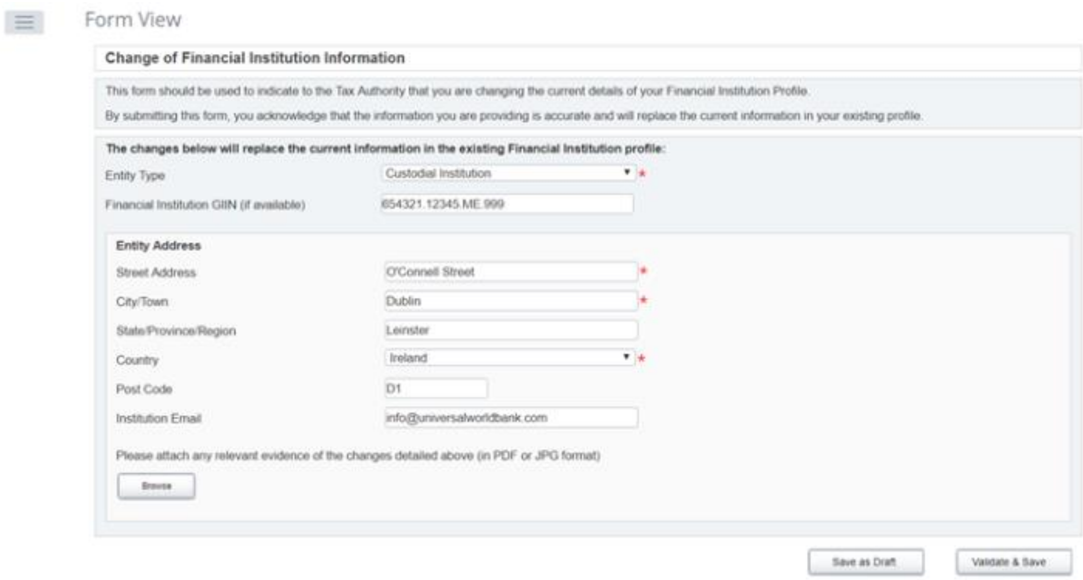


Figure 7: Change in entity information

ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧/ ٢٤٧٤٦٩٩٦ ، فاكس: ٢٤٧٤٦٨٠٢ / www.taxoman.gov.om
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

8. Resources for further information

Oman Tax Authority circulates decisions and announcements in relation to CbCR through its official website. Furthermore, OECD resources updated from time to time, can be used as reference to ensure a consistent and standard approach to CbC Reporting across all implementing countries. Sultanate of Oman CbCR legislation is generally aligned to the OECD recommendations.

The available guidance is listed below for ease of reference:

- Decision 79 – 2020 on Rules for Country-by-Country Reporting
- General information on CbCR
- OECD Action 13 report
- Guidance on the Implementation of Country-by-Country Reporting: BEPS Action 13
- Compilation of common errors made by MNE Groups while preparing CbC report
- Activated exchange relationships for Country-by-Country reporting

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ :فاكس ، ٢٤٧٤٦٩٩٦/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٨٩٨ :هاتف ، ١٠٠ :الرمز البريدي ، ٢٨٥ : ص.ب
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

Appendix A - Template of authorization letter required for enrollment

To be signed on the letterhead of the MNE

<Date>

To: Oman Tax Authority

Authorization letter for appointing the primary user to enroll on the Oman Tax Authority AEOI portal for the purpose of CbC Reporting

I hereby authorize the following user as the primary user responsible to satisfy the obligations of <Name of the MNE> ('the entity') under The Tax Authority's Chairman Decision 79-2020.

Name of the user:
Position:
Email:
Phone:

The primary user is authorized to represent the entity in that capacity for the purpose of compliance with the Sultanate of Oman CbCR legislation and also to provide any change notice in respect of any subsequent change in the information required under the Legislation.
We will promptly provide you with an updated version of this authorization letter in the event there is any change in the information contained herein.

Sincerely yours,
<Name and signature of the director>

Director,
<Name of the MNE>

Attachment: 1- ID proof of the Primary user
2- Commercial Registration Document

ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧ /٢٤٧٤٦٩٩٦ ، فاكس: ٢٤٧٤٦٨٠٢ / www.taxoman.gov.om
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om

Appendix B - Template of authorization letter required for change in user

To be signed on the letterhead of the UPE

<Date>

To: Oman Tax Authority

Authorization letter for changing the primary user to use the Oman Tax Authority AEOI portal for the purpose of CbC Reporting

I hereby authorize the following user as the new primary user responsible to satisfy the obligations of <Name of the entity> ('the entity') under The Tax Authority's Chairman Decision 79-2020.

Name of the user:
Position:
Email:
Phone:

The primary user is authorized to represent the entity in that capacity for the purpose of compliance with the Sultanate of Oman CbCR legislation and also to provide any change notice in respect of any subsequent change in the information required under the Legislation.

The new primary user replaces the existing primary user:
Name of the user:
Position:
Email:
Phone:

We will promptly provide you with an updated version of this authorization letter in the event there is any change in the information contained herein.

Sincerely yours,
<Name and signature of the director>

Director,
<Name of the MNE>

Attachment: 1- ID proof of the new Primary user

www.taxoman.gov.om / ٢٤٧٤٦٨٠٢ :ص.ب : ٢٨٥ ، الرمز البريدي: ١٠٠ ، هاتف: ٢٤٧٤٦٨٩٨/ ٢٤٧٤٦٧٠٧/ ٢٤٧٤٦٩٩٦ ، فاكس
P.O. BOX: 285, Muscat, Postal Code: 100, tel: 24746996 / 24746707 / 24746802 / www/taxoman.gov.om