



# VAT Taxpayer Guide Oil & Gas

Version 1 - January 2022

**Disclaimer:**

This information is intended to provide a general understanding of the relevant treatment under the Sultanate of Oman's Value Added Tax and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While the Sultanate of Oman's Tax Authority ("TA") has taken the initiative to ensure that all information contained in this Guide is correct, the TA will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary.

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## Introduction

### 1.1 Purpose

This guide is issued by the Sultanate of Oman Taxation Authority (“TA”) to provide additional interpretation and guidance for the application of the VAT Law and its corresponding Executive Regulations to the Oil and Gas Industry in Oman. It also clarifies important practical aspects for the industry in Oman. This guidance does not replace or override any contents of VAT Law and/or its Executive Regulations.

This guide is strictly an interpretative aid. It intends to cover the main issues applicable to the sector but does not purport to be a complete overview: the guide may not include some relevant legislative provisions in relation to supplies of Oil and Gas from the VAT legislation. This guide is not binding on the Tax Authority, in respect of any transaction carried out, and it cannot be relied upon in case of dispute. In case of doubts or inconsistencies, taxpayer should immediately seek Tax Authority’s directives.

Legislative material and guides in this area have the following order of precedence:

1. VAT Law
2. VAT Executive Regulations
3. VAT Oil & Gas taxpayer guide (This document)

Oil and Gas VAT taxpayers’ guides on zero-rating applicable to the Upstream and midstream activities are published from time to time by the TA, in consultation with the Ministry of Energy and Minerals.

For further guidance on specific transactions, or for matters not addressed by this guide, please get in touch with the TA. General information about VAT in Oman can be found in the VAT portal of the TA website: [www.taxoman.gov.om](http://www.taxoman.gov.om)

### 1.2 VAT in Oman

The Unified VAT Agreement for the Gulf Cooperation Council for the Unified Arab States (“VAT Agreement”) was agreed by the Sultanate of Oman and the Gulf Cooperation Council (“GCC”) Member States. Pursuant to the provisions of the Unified VAT Agreement, the Sultanate of Oman issued Royal Decree No. 121/2020 dated 12/10/2020 (“VAT Law”), and its corresponding Executive Regulations (“Executive Regulations”) in Decision 53/2021 dated 10 March 2021.

### 1.3 Sultanate of Oman’s Tax Authority (“TA”)

Tax Authority (TA) is vested with the responsibility and powers to implement VAT Law in the Sultanate. The functions of TA include VAT registration/de-registration of taxable persons, the administration of VAT return filings, undertaking assessments, audits/inspections, field visits and collecting and refunding VAT. The TA also have the legislative powers to levy penalties for non-compliance with VAT legislation.

## 2 Relevant legal provisions of VAT Law and VAT Executive Regulations

### 2.1 VAT Law Article 51 (7)

Article 51 (7) of the Oman VAT Law states that the supply of oil, oil derivatives and natural gas are subject to Tax at zero rate (0%) in accordance with the limits, conditions and circumstances determined by the Regulations. In accordance with this Article of the VAT Law, Executive Regulations Article 93 sets out the requirements for applying the zero rate to Oil & Gas upstream and midstream activities.

### 2.2 Executive Regulations Article 93

The Supplies of crude oil and its oil derivatives and natural gas including the supply of Goods and Services related to these supplies, shall be taxable at a zero percent (0%) rate, in accordance with the following conditions:

- 1- The supplies are related to the transactions of the supply chain of crude oil and its oil derivatives and natural gas, which includes the primary activities which is the stage of exploration, development, production and related services, and intermediate activities, and this stage includes transportation, storage and related services, and does not include the final activities such as the refining, manufacturing, marketing and distribution stage to the final consumer.
- 2- The supplier and the customer are taxable.
- 3- The supplier and the customer must be registered and licensed by the Ministry of Energy and Minerals to carry out primary and intermediate activities related to exploration, production, extraction, transportation or import of crude oil, its oil derivatives and natural gas.
- 4- The customer has received supplies for the purposes of carrying out primary activities and intermediate activities within the supply chain of crude oil, its oil derivatives and natural gas.
- 5- The supplies are not among the supplies excluded from the right for tax deduction in accordance with the provisions of these Regulations.
- 6- These supplies shall not include those related to restaurants and hotels services, undertakings to provide food and drinks, and cultural, artistic, sports, educational and entertainment services stipulated in Item (5) of Article (24) of the Law.
- 7- These supplies are not from the tax-exempt services stipulated in Article (47) of the Law.

The TA view several essential conditions to be observed from this Article of the Executive Regulations, which are stated in paragraph 2.3 below. All these conditions must be fulfilled for applying the zero-rate of VAT to a particular supply.

### 2.3 Clarifications on Article 93

The following essential conditions are noted for the application of the zero-rate to the upstream and midstream sector. Note: Please refer to the definitions of “Operators”, “Partners” and “Contractors” in section 3 of this guide.

- a) In order to apply the “zero” rate of VAT to any domestic supply of goods or services, all conditions under Article 93 must be fulfilled by taxable parties.
- b) Only those taxable persons licensed by the Tax Authority and Ministry of Energy and Minerals can apply the “zero-rate” for Upstream and Midstream Activities. See points e) and f) below.
- c) By law, Contractors and Suppliers should issue taxable invoices as required and recipients of products/service (e.g., operators) should not refuse VAT invoiced.
- d) The Operators are responsible to accept VAT and deduct Input Tax through the Tax Return in line with conditions for deduction. Where Operators are in a net refundable position on the Tax Return, they may seek a refund from TA.
- e) TA accepts Joint Suppliers Registration System (JSRS) to meet the “MEM licensing” requirement specified under Article 93 (3) only of ER. Contractors providing products/service to upstream/midstream shall submit their JSRS certification copy as proof of “MEM certification” for VAT registration.
- f) For Operators, MEM will submit to TA, a list of Operators and Partners engaged in upstream & midstream activities, including service agreement for small fields. This fulfils the “licensing” requirement by MEM specified by Article 93 (3) of ER. Supplies must meet all other criteria for zero-rating. MEM shall periodically submit updates to this list (if any).

### 3 Definitions

The following terms shall have the meanings specified for the purposes of this guide:

- **VAT Law:** The Value Added Tax Law of the Sultanate of Oman issued by Royal Decree No. 121/2020 dated 12/10/2020 Promulgating the Value Added Tax Law.
- **Executive Regulations:** Regulations to the Value Added Tax Law issued by Royal Decree No. 53/2021 dated 10/03/2021.
- **Standard Rated Supply:** Taxable supply of goods or services with VAT applied at 5%.
- **Zero-Rated Supply:** Taxable supply of goods or services with VAT applied at the rate of 0%, as specified in VAT Law. For example, supplies of oil and oil derivatives, or exports of goods outside Oman.
- **Exempt Supply:** Supply of goods or services which are specified by the VAT Law to be exempt. For example, interest earned on a financial product.
- **Transactions not subject to VAT:** Transactions which do not involve a supply of goods or services for VAT purposes (such as compensation), or which are specifically excluded from VAT (such as supplies between VAT group members).
- **Reverse Charge Mechanism :** A mechanism where the VAT reporting obligation is shifted from the seller/supplier to the buyer, because the seller/supplier has no workplace or fixed establishment in Oman. The buyer notionally reports Output Tax and offsets deductible Input Tax in the same VAT return.
- **MEM:** The Ministry of Energy and Minerals in the Sultanate.
- **Operators:** For Upstream activities: the parties assigned as “Operator” under the respective Joint Operating Agreement, for a Block or Concession for which an Exploration and Production Sharing Agreements (EPSA) or Concession Agreements (CA) has been signed with the Government of Oman. For Service Agreements (SA) for a part of the Block under any EPSA or CA signed with Operator, the Contractor assigned as such to operate the SA will be considered as an “Operator” for the respective SA.
- **Partners:** The parties that have signed an EPSA or CA, including Operators and other non-Operating Joint Venture Partners.
- **Contractors:** The suppliers of materials and services to the Operators for the upstream and midstream activities referred to as Contractor/Supplier
- **Government:** The Sultanate of Oman, and any ministry or agency in the Sultanate acting in a sovereign capacity.
- **Upstream:** Activities related to searching for potential hydrocarbons, including Geophysical activities, drilling exploratory wells, and subsequently drilling and operating the wells (including injector wells) that recover and extraction of crude oil or raw natural gas to the surface and abandonment of wells and facilities. See 5.1 for detailed activities.
- **Cash call:** A cash request made by Operators to non-Operating JV Partners (incorporated/unincorporated) to honour the contractual payments made by the Operator

for the upstream and/or midstream activities, under Joint Operating Agreements (under respective EPSAs).

- **OBRD/QBA:** Receipts by Operators for the purpose of compensating the reduction in revenue of quality crude exported, after mixing Mukhaizna heavy crude.
- **Pipeline Tariff:** A charge levied by Petroleum Development Oman (PDO) for transportation of Crude Oil from blocks through the Main Oil Line (MOL) for export. MOL is managed by PDO on behalf of the Government.
- **Shareholder Transactions:** Transactions between the Joint Venture Partners other than cash call for upstream or midstream activities.
- **Farm In & Farm Out:** Agreement entered into by the owner (Farmor) and another company/entity (Farmee), who wishes to obtain a percentage of ownership of that Block/Concession or Service Agreement in exchange for consideration.
- **Abandonment:** Activities of plugging and abandoning of non-producing wells and or removal of structures and facilities, including physical restoration of the site/property.
- **Unsuccessful Exploration:** Activities related to upstream, which do not directly result in the discovery of commercially recoverable hydrocarbons.
- **Midstream:** Activities related to gathering of unrefined hydrocarbons, transportation via pipeline, tanker truck or other means of transport to the storage facility for export or distribution to the refineries or downstream customers. This could also include liquefaction procedures for converting methane to Liquefied Natural Gas for export.
- **Downstream:** Activities related to the conversion of hydrocarbons into petroleum products and marketing of oil derivatives.
- **Import of Goods:** The entry of Goods from outside the GCC region into the Sultanate in accordance with the provisions of the Common Customs Law.
- **Importer:** The person acknowledged as an Importer pursuant to the Common Customs Law.
- **Export of Goods:** The exit of Goods from the Sultanate to outside the GCC in accordance with the provisions of the Common Customs Law.
- **Qualifying means of transport:** Means of air, sea and land transport that are designated for the transportation of passengers and goods for commercial purposes, being the following:
  - a. Aircraft, ships, boats or floating structures designed or prepared for use in the commercial transportation of passengers or goods, provided they are not designed or prepared for use for recreational or sporting purposes;
  - b. Motor vehicles, trains or the like, designed or prepared for use in public transport for ten passengers or more; or
  - c. Motor vehicles with a payload capacity of not less than two tons.

## 4 Oil & Gas Sectors

### 4.1 Upstream

Upstream activities are concerned with searching for potential underground crude oil and natural gas fields, drilling exploratory wells, and subsequently drilling appraisal and development wells, constructing surface facilities to aid the lifting of the hydrocarbon to the surface and processing the hydrocarbon to separate gas, oil and associated water, if any.

### 4.2 Midstream

Midstream activities are concerned with the raw hydrocarbon resource transportation of the crude and natural gas via oil pipelines, gas pipelines, or tanker truck to the storage facility for export or distribution to the refineries/ or customers. Midstream activities also includes storage of raw hydrocarbons, and liquefaction of natural gas to LNG.

### 4.3 Downstream

Downstream operations are concerned with transformation processes of raw hydrocarbons (oil and gas) and convert them to final products for use by consumers and industrial units. Downstream operations typically commence with any supply made after delivery of hydrocarbons to a refinery, and will include storage of finished products of hydrocarbons such as petrol, diesel etc.

#### 4.3.1 Clarification of Transportation and Storage amongst the Activities.

- a) Storage of crude oil in the field facilities by an operator prior to tie in at the MOL is an upstream activity.
- b) Storage of petroleum products by Operators or Contractors in the field for upstream utilization is an upstream activity.
- c) Transportation of Crude in MOL and Storage of crude at Facilities at PDO Mina Al Fahal Tank Farm or any other tank farm appointed by Government for export are midstream, activity.
- d) Activities relating to transportation of crude from facilities at PDO Mina Al Fahal Tank Farm for supply to refineries in Oman is midstream activity.
- e) Storage of petroleum products petrol or diesel by a Marketing company at its facilities is a downstream activity.

## 5 VAT treatment of Upstream Activities

### 5.1 Supplies of unrefined crude oil and natural gas

All supplies of unrefined crude oil are eligible to be zero-rated in accordance with article 51 of the VAT Law. This includes any supplies of crude after extraction (whether the first or a subsequent supply), and the sale of crude to a refinery.

Domestic supplies of refined oil products do not qualify for zero-rating under article 51 (but note refined products could be zero-rated if supplied for export from Oman).

Zero-rating can also be applied to natural gas in a gaseous or liquified state (therefore including LNG). Domestic supplies of natural gas in the Sultanate are required to be made by the MEM. Any supplies of natural gas by or to the MEM are zero-rated.

### 5.2 Upstream Activities.

The following table is an indicative guide of product & services related to upstream Oil & Gas activities. VAT treatment for such activities is as detailed in section 5.2 below.

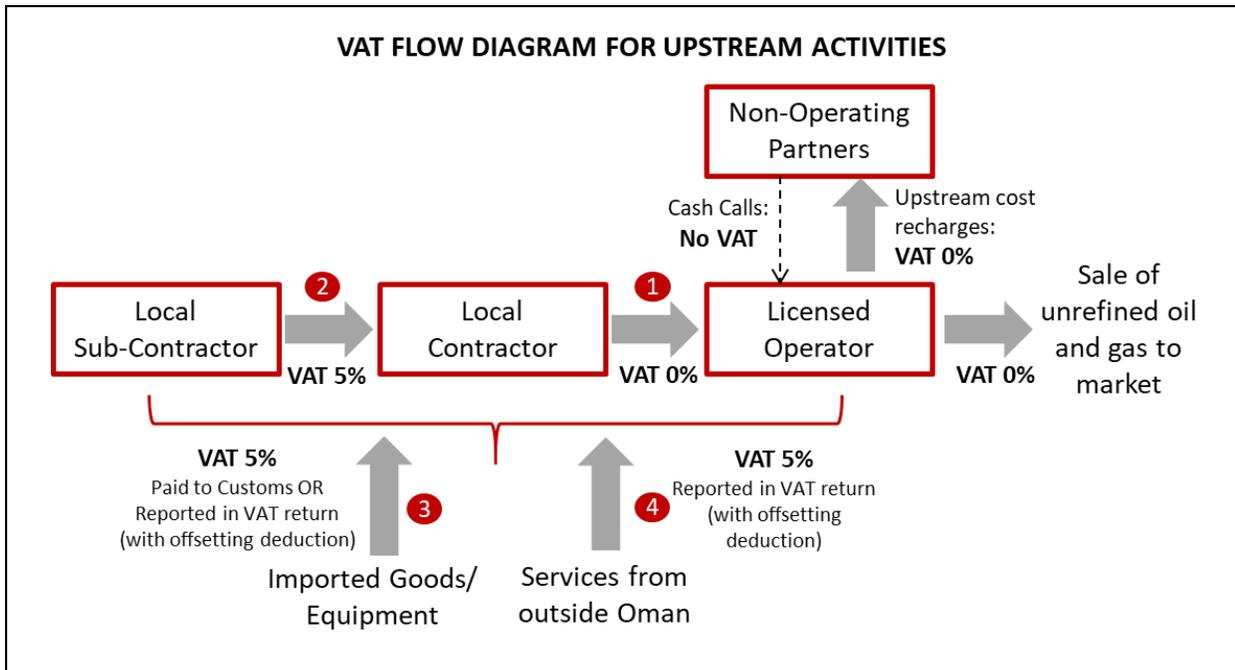
Sl No	Activity	Description
1.	a) Seismic & Geophysical Data Acquisition, Seismic processing, interpretation/Review, Data storage services. b) Geological and Geophysical & Geochemical studies	The activities and products involved in acquisition of information on potential presence of hydrocarbons, including seismic surveys, satellite images, geophysical microphones, vibrators, wires, recorders, magnetometers, explosives and seismometers, including storage of the data acquired. These include – <ul style="list-style-type: none"> <li>• purchase, collection or processing of geological and geophysical data,</li> <li>• geochemical examinations, geological investigations and any related environment studies, to ascertain the extent of presence of hydrocarbons.</li> </ul>
2.	Exploration Drilling, testing	Activities related to exploratory wells. These activities are to ascertain presence of reserves, and include access roads, rig location preparations, earth moving, drilling, logging, coring, testing, completion, camp, water supply wells etc.
3.	Studies prior to Declaration of commerciality	Studies and activities related to appraisal of a field, including FDP's, appraisal wells, etc. prior to declaration of commerciality.

Sl No	Activity	Description
4.	Drilling of development, injector, infill, and water source wells including completion	Activities related to drilling of all types of wells including but not limited to construction of site preparation, approach roads, well pad, drill bits, fuel, water, rig move and camp move, camp and catering, crew travel, trucking, hauling, equipment rentals, cementing casing and casing accessories, coring, drill stem testing, logging and analysis, fishing, side tracking, bridge plugs, coiled tubing, equipment rentals, scouting, transportation, freight, catering and other related services required to complete a well for production purposes or for injection purposes, water-flood, steam injection.
5.	Captive consumption	Upstream company may use a portion of crude or gas produced for its own upstream activities, referred to as "Captive consumption". Captive consumption is not a supply and does not give rise to VAT consequences.
6.	Facilities	<p>Activities related to the front-end engineering design (FEED), engineering, construction of facilities for processing and treatment of hydrocarbons produced, including, plant and facilities required to generate power, steam, gas etc.</p> <p>Facilities including but not limited to: -</p> <ul style="list-style-type: none"> <li>• Hookup of new wells,</li> <li>• Control centers with related tools (e.g., SCADA),</li> <li>• Flow lines, and networks to take hydrocarbons to gathering stations/separation units, storage or facilities/export.</li> <li>• Storage tanks and facilities in the field.</li> <li>• Tie in facilities, custody transfer meters.</li> <li>• production sites, pumping units, well monitoring, distribution facilities, network of pipes</li> <li>• Automation and controls, data services,</li> <li>• Distributed energy management. to treat and inject enhanced recovery fluids,</li> <li>• Fire detection and control/suppression,</li> <li>• Site security.</li> </ul>
7.	Leased Plant & Facilities	Rental/lease of plant or facilities for treatment of hydrocarbons, or for generation/distribution of power.

Sl No	Activity	Description
8.	Production & Operating	Activities related to the separation of crude into liquid hydrocarbons, gas, water and any other impurities. Management of flowlines, with corrosion inhibitors, chemicals, pigging activities etc. Field maintenance.
9.	Abandonment /Decommissioning	Activities related to plugging and abandoning of non-producing well or removal of structures and facilities and restoration of the site/property to the satisfaction of regulatory agencies and the owners.

### 5.3 Application of VAT to the upstream activities in Oman.

A simplified diagram representing the flow of VAT through the supply chain for upstream activities is below. The subsequent table describes the VAT applied at each stage in more detail.



### **1. Local supply of directly related goods/services by registered Contractors to Operators**

The supply of Goods or services which are destined for exclusive use in an upstream activity (those activities prescribed in 5.1 above) can qualify for zero-rating, provided these goods/services do not fall within the excepted categories in paragraphs (5), (6) and (7) of Article 93.

The Operator must provide confirmation to the Contractor that the goods/services are for an exclusive upstream use. This can be through an electronic or physical Purchase Order, Goods/Services Received Document, or similar document which states the words "Received for direct and exclusive use in zero-rated upstream or midstream activities as prescribed by Article 93 VAT Executive Regulations".

The zero-rate also applies to supplies of directly related goods or services which are supplied by one Operator to another Operator, based on the criteria above.

### **2. Local supply of goods/services by Sub-Contractors to registered Contractors**

Local supply of goods/services from a Sub-Contractor to a Contractor are not eligible for zero-rating under article 93, even if these are to be used by the Contractor in making a supply for upstream use. The Sub-Contractor must charge VAT at 5% on the supply unless eligible for zero rating or exemption under other provisions, and the Contractor will deduct this as input VAT through its VAT return, if eligible. If the Contractor has a net refundable balance of VAT on its VAT return, it may request refund from the Tax Authority.

### **3. Import of goods/equipment into Oman**

Import of goods/equipment by Operators, Contractors and Subcontractors, intended for use in an upstream activity do not qualify for zero-rating at import. Unless any other exemption applies, these goods will be subject to import VAT at 5%. VAT must be paid by the importer to the Directorate General for Customs, and deducted through the VAT return.

Alternatively, the importer can request postponement of the VAT paid at import and reporting through the Tax Return, in accordance with Article 86 of the VAT Law. Provided the importer is eligible for full deduction, this results in no net payment of VAT on the import. Refer to section 8.2 of this guide for further details.

### **4. Services procured by Operators / Contractors from non-residents**

The zero-rate does not apply to services supplied by non-residents, as the supplier will typically not be a Taxable Person in Oman, nor registered with the MEM. VAT applies to the supply (at 5%, unless an exception applies for those services), but the VAT is not paid to the supplier and is instead reported through the VAT Return using the Reverse Charge Mechanism. Provided the

recipient is eligible for full deduction, accounting for VAT through the Reverse Charge Mechanism results in no net payment of VAT due.

#### 5.4 VAT treatment on transactions related to Government.

Sr #	Activity/Cost Item	VAT Applicability/Route
1.	Government payments such as Royalties, Signature or Production bonuses / OGDR / Annual Rental / Training bonus (not training levy) etc.	Represents Government revenues, as per EPSA/Agreements. These are sovereign incomes and are not subject to VAT.
2.	Training levy by Government on invoices/ payments to contractors	Collected on behalf of Government performing sovereign activity. Not part of Contractor's economic activity or consideration to the contractor for its supplies. Not subject to VAT.
3.	GAS Transportation Tariff (RAB)	Since Government is the sole shipper, for transportation of Gas through OQGN or any other network, VAT will be Zero-Rated.
4.	Crude Oil/Gas Revenue	<ul style="list-style-type: none"> <li>The Revenue generated from export of Hydrocarbons will be Zero Rated.</li> <li>The Revenue received by the Government (including Government sale of Non Associated Gas) generated from sale of Gas within or outside Oman will be Zero Rated.</li> <li>Government purchase of Gas from upstream operators will be Zero Rated.</li> </ul>
5.	EPSA Overhead	EPSA Overheads are applied to total Recoverable Cost on an annual basis, typically based on agreed percentages/rates with the Government. Such charges will not normally be invoiced to the Government by the Operator. VAT for such charges will be Zero Rated.
6.	Disposal of Material or inventory other than to an operator.	<p>Disposals of inventory materials, and scrap of any surplus materials etc. through sale by Operators, where the sale takes place within Oman to a third party not related to Upstream/Midstream.</p> <p>Operator must charge the buyer VAT at Standard Rate, and remit VAT collected to TA.</p>

## 5.5 VAT treatment on transactions between JV Partners.

A joint venture is not a separate Taxable Person for VAT purposes. The Operator, and the other JV Partners, must separately assess their need to register for VAT.

Sr #	Activity/Cost Item	VAT Applicability/Route
1.	Cash Calls for upstream and midstream activities	<p>A joint operating agreement normally allows the Operator to request payment of “cash calls” from other signatories of EPSAs or CAs - to fund exploration, production or other activities before costs are incurred by the Operator.</p> <p>Cash calls or similar funding arrangements made by an Operator to other JV parties are not subject to VAT. When a tax invoice is issued and the supplies are ultimately made to JV parties, VAT is applied at the Zero-rate (recharges of upstream costs are zero-rated: see 5.5.2 and 5.7.3).</p> <p>Any other cash call arrangement (which does not involve a simple cash request for future recharges of Zero-rated upstream costs) should have prior approval for VAT treatment from Tax Authority and Ministry of Energy and Minerals.</p>
2.	Recharged Upstream costs from Operator to non-Operating Partners.	<p>Costs incurred by an Operator to carry out upstream activities, which are shared with non-Operating JV Partners in accordance with a joint operating agreement or similar agreement, are Zero-rated.</p> <p>Recharges of other costs are subject to normal VAT based on the nature of the goods or services.</p>
3.	Transactions between Shareholders who are partners - unrelated to upstream activities	<p>These transactions are between the Partners to EPSA unrelated to upstream activity. For example, payment of interest between partners. This is a financing activity not related to the Block’s upstream activity.</p> <p>These transactions are not eligible for zero-rating in accordance with article 93 and VAT will apply based on the nature of goods or services supplied.</p>

## 5.6 VAT treatment on transactions between Operator & Affiliated Entities.

Sr #	Activity/Cost Item	VAT Applicability/Route
1.	Services from Affiliate located outside Oman and without Permanent Establishment/Tax Registration in Oman.	<p>Services related to legal, IT (Hosting Agreement etc.), technical, engineering, supervisory, manpower allocations. Reverse Charge VAT mechanism will apply.</p> <p>For example, Singaporean entity of a MNC providing IT or Engineering services to Omani entity of MNC. A notional VAT entry offsetting Output and Input VAT will be made by Omani entity for the same transaction at the same time, and reported in VAT return.</p>
2.	Services from Affiliate located in Oman.	<p>Shared Services allocations representing costs legally incurred by an affiliate and re-charged to an Operator engaged in upstream and midstream activities, based on agreed principles (time writing, head count), such as Supply Chain, Legal, Finance are a supply for VAT purposes in principle.</p> <p>Re-charges of costs for services designated exclusively for upstream activities may qualify for zero-rating (refer to items 5.2 and 5.3). For example, allocation of pooled upstream costs incurred in Oman for the blocks being shared with other blocks within Oman.</p> <p>Note that any charges between separate affiliated legal entities who are both members of the same VAT group are not subject to VAT.</p>
3.	Materials/Products procured from an affiliate.	<p>Materials/Products procured from an affiliate that are provided through an "arms-length deal/transactions" e.g. Tendered Contracts/PO/SO etc.</p> <p>These are taxable supplies in principle, which may be zero-rated if the supplying affiliate is a licensed Contractor, and the materials/products designated for exclusive upstream activities. Refer to item 5.3 on VAT treatment.</p> <p>Note that any charges between separate legal entities who are both members of the same VAT group are not subject to VAT.</p>

## 5.7 VAT treatment on transactions between Upstream Operators.

Sr #	Activity/Cost Item	VAT Applicability/Route
1.	MOL/Transportation of Crude.	Transportation of Crude Oil via Main Oil line (MOL) is Zero-rated for VAT. PDO will not include VAT on its invoice and consequently there will be no VAT payable by other Operators.
2.	OBRD	Oman Blend Revenue Distribution Agreement (OBRD), also known as Quality Bank Adjustment (QBA), represents receipts by Operators, for the purpose of compensating other operators for the revenue lost due to reduction in the quality of crude exported, after mixing with Mukhaizna heavy crude.  OBRD is compensatory and is not subject to VAT.
3.	Service Charges per Service Level Agreements	Revenue earned by one Operator from another Operator at agreed percentages per Service Level Agreements (SLA). Provided that such revenue is consideration for supplies made as part of upstream activities, VAT is applied at Zero Rate.
4.	Transfer of materials and or inventory / services between an operator to another operator.	Transfer of inventory / provision of services from one operator to another operator within Oman for upstream and midstream activities.  Transferring Operator / Receiving Operator - VAT at Zero Rate.
5.	Transfer of materials and or inventory / services between blocks of an operator.	Transfer of inventory / provision of services from one block to another block within an operator, for upstream and midstream activities.  If the blocks are operated by an Operator through separate legal entities, the supply from Transferring Block to Receiving Block - VAT at Zero Rate.  Transfers within one single legal entity of the Operator are not subject to VAT.
6.	Transactions between Operators.	Allocation of costs by one operator to another operator engaged in upstream and midstream activities, where recipient and transferor have separate legal entities.  VAT at Zero rate will apply, following the description in section 5.3.

Sr #	Activity/Cost Item	VAT Applicability/Route
7.	Transfer of full EPSA for Exploration or Production Activities	<p>This relates to transfer of entire ownership of a block from one party to another, including all assets and obligations. As a general indication the transfer of the contractual rights of exploration, together with the results of any initial exploration activity, can be the transfer of an Economic Activity. The following criteria are necessary (refer to articles 13-17 of Executive Regulations for more detail):</p> <ul style="list-style-type: none"> <li>a) The transfer must have approval of MEM</li> <li>b) There should be a consideration for transfer of assets to the new entity excluding VAT. [It is the previous entity "transferor's" responsibility to claim refund of any net refundable VAT balance from TA].</li> <li>c) The fulfilment of consideration for the takeover of block is an economic activity between upstream operator to another upstream operator;</li> <li>d) The transferor and transferee shall notify the TA within one month of the transfer, in accordance with the requirements of article 14 of Executive Regulations.</li> </ul> <p>All payments between parties and to the Government, if any, for supplies made in the transfer of an Economic Activity are not subject to VAT.</p>
8.	Transfers of partial interests/assignment	<p>All "farm-in" and "farm-out" transactions or and assignments will need approval from MEM. The TA accepts that the transfer or assignment of a partial license interest can constitute a partial Economic Activity which is not subject to VAT. Refer to 7 above. Any money due to the Government arising out of "farm in" or "farm out" transactions is not subject to VAT.</p>
9.	Miscellaneous Revenue not related to upstream.	<p>Any other revenue not related to upstream or the supply of crude oil natural gas (per 5.4.4 above) is not eligible for zero-rating under article 93.</p>
10.	Electricity and other utilities and services	<p>Supply of electricity from an Upstream company (Operator/Contractor) to another Upstream company for usage in Upstream or midstream activities will be at "Zero Rate".</p>

## 5.8 VAT treatment on transactions between Operators and Contractors/Suppliers.

Where Operators are charged VAT by Contractors/suppliers including sub-contractors relating to their upstream activities or other taxable activities, they shall be eligible to deduct VAT charged as Input Tax in the VAT return provided conditions for deduction are met.

If deductible Input Tax exceeds any Output Tax due on Standard Rated supplies made by the Operator, a net refundable VAT amount arises on the VAT return. The Operator may request refund of this from the TA. See section 8.5 of this guide.

Sr #	Activity/Cost Item	VAT Applicability/Route
1.	Fuel/Diesel/Gas	Direct purchase by operator of refined hydrocarbons (diesel, other liquid fuel or Gas) for upstream activity. Operator will pay VAT at Standard Rate as applicable and deduct as Input Tax if eligible.
2.	Electricity	Direct purchase of Power for upstream activity from Electricity Network supplier [Not from an upstream operator – if so refer to item 5.7.10 above]. VAT at standard rate will apply. The receiving Upstream Operator will pay VAT and deduct as Input Tax.
3.	Insurance Cost	All Charges related to insurance cover including brokerage/agencies for drilling, and operations, well integrity, facilities, construction all risks, and workman compensation etc. Operator will pay VAT at Standard Rate as applicable and deduct as Input Tax.
4.	Insurance cover for Staff	All Charges related to medical insurance including brokerage/agencies for the Oil and Gas Sector upstream and midstream. Operator will pay VAT at Standard Rate as applicable and deduct as Input Tax.
5.	Demurrage	Demurrage is a penalty applied/levied by a shipping line or port operator or transporter for delays beyond the allotted time. This is compensatory in nature and not subject to VAT.
6.	Use of intellectual property, copy right, trade mark etc.	<ul style="list-style-type: none"> <li>For Patent, Trade mark Property rights etc. procured from entities that are non-resident in Oman, Reverse Charge VAT mechanism will apply as discussed in section 8.6.</li> </ul>

Sr #	Activity/Cost Item	VAT Applicability/Route
		<ul style="list-style-type: none"> <li>For Patent, Trade mark Property rights etc. procured from taxable entities with establishment in Oman, VAT at Standard Rate as applicable. Operator will pay VAT as applicable and deduct as Input Tax.</li> </ul>
7.	Communications and network services.	<p>Services provided by Telecom Companies for the Upstream and Midstream activities are subject to VAT at standard rate</p> <p>Operator will pay VAT as applicable and deduct as Input Tax.</p>
8.	Accommodation, Camps and Catering, health and recreation.	<ul style="list-style-type: none"> <li>Services related to provision of accommodation at camps, catering services at field locations for staff by Contractors/Suppliers, are subject to VAT at standard Rate. Operator will pay VAT as applicable and deduct as Input Tax. VAT applying to charges for catering are not eligible for Input Tax deduction, unless this catering is provided at a remote oil production location or similar remote premises. See point 11.</li> <li>Charges from suppliers, to Operators for services related to accommodation, security, maintenance, recreation, medical/health facilities etc. for Staff and/or their families, at housing units. Contractors/Suppliers will charge VAT at standard Rate, Operator will pay VAT and deduct as Input Tax.</li> </ul>
9.	Transportation of rotating workforce to/from the field, and within the field.	<ul style="list-style-type: none"> <li>This relates to all activities involved in the physical movement of the workforce to operate and run the field, as well as movement within the field. The medium of transport includes, usage of plane, vessels, helicopters, buses and trucks. VAT on charter transport applies at Standard Rate as applicable. Operator will pay VAT as applicable and deduct as Input Tax.</li> <li>The Zero-rate applies to all passenger international transportation from or to Oman, including as involved in the physical movement of the workforce.</li> </ul>
10.	CSR/Community spend	Charitable activities such as construction of schools, hospitals, mosques, provision of water and medical services etc. approved by appropriate authority, such as Government or JMC.

Sr #	Activity/Cost Item	VAT Applicability/Route
		Contractors/Suppliers will charge VAT at standard Rate. Input Tax deduction for this expenditure will depend on whether the Operator is the recipient of the goods/services and if these are related to the Operator's Taxable activity.
11.	Catering, entertainment and gifts	<p>Input tax deduction is not permitted for food and beverage catering services or any entertainment services, unless catering is provided to employees for sustenance at a remote oil production location or similar remote premises, where no reasonable alternative exists.</p> <p>If VAT is incurred from a local supplier on the purchase of items to be provided as gifts, this VAT is not deductible. If Input Tax has been deducted on the purchase on an item which is gifted, a corresponding adjustment to Output Tax (for the value of the gift as a "deemed supply") would be required on the VAT return.</p>

## 6 VAT Treatment of Midstream Activities

Midstream activities connect the upstream production of oil and gas with the downstream activities of refining and marketing for consumption.

In the Sultanate of Oman:

- OQ Gas Network (OQGN) represents a midstream operator, responsible for transportation of gas to consumers.
- PDO's oil transportation activities such as MOL are also midstream.

Like with Upstream Activities, guidelines on zero-rating applicable to the Midstream Sector are published from time to time by the Tax Authority, in conjunction with the Ministry of Energy and Minerals, should be followed. Only those taxable persons or parties specifically agreed by the Tax Authority and Ministry of Energy and Minerals can apply the zero-rating offered to the Upstream and Midstream Sectors. All other supplies should be subject to normal VAT rules.

### 6.1 VAT considerations for midstream

- Transportation of Crude Oil Via Main Oil line to refineries and Storage of crude at Facilities at PDO Mina Al Fahal Tank Farm, or any other approved facility, are midstream activities.
- Transportation of Crude Oil via Main Oil line (MOL) is "Zero rated" for VAT, PDO will not include 0% VAT on its invoice and consequently there will be no VAT payable by other Operators.
- Transportation of Gas through OQGN is a midstream activity. Payment of gas transportation tariff by Government to OQ GN using RAB mechanism will be Zero rated.

### 6.2 Midstream activities and VAT flows

The local supply of Goods or services from Contractors to a midstream Operator (OQGN or PDO), which are destined for exclusive use in an midstream activity qualify for zero-rating, provided these goods/services do not fall within the excepted categories in paragraphs (5), (6) and (7) of Article 93.

The Midstream Operator must provide confirmation to the Contractor that the goods/services are for an exclusive upstream/midstream use. This can be through an electronic or physical Purchase Order, Goods/Services Received Document, or similar document which states the words "Received for direct and exclusive use in zero-rated upstream or midstream activities as prescribed by Article 93 VAT Executive Regulations".

Sl No	Activity	Description
1.	Capital works for OQ GN.  Major projects/ Growth Projects which are mainly for construction of Gas transport network assets, including major maintenance and refurbishment activities.	Contracts for construction and maintenance of the following assets in the gas transport network. <ul style="list-style-type: none"> <li>• Gas Transportation Pipelines</li> <li>• Block Valve Stations</li> <li>• Compressor Stations</li> <li>• Gas Supply Stations</li> <li>• Metering Stations</li> <li>• Buildings</li> <li>• Control Systems</li> <li>• Tools &amp; Equipment</li> </ul> Zero-rate can apply in accordance with the conditions above.
2.	Financing costs	VAT may be incurred at Standard Rate on some financing costs charged by banks and financial institutions (e.g. explicit fees).
3.	Operation and Maintenance (O&M) of the Gas Transportation Network assets.	Activities for operating and maintenance of gas transport network including the following: <ul style="list-style-type: none"> <li>• Gas Supply Station (GSS) Maintenance</li> <li>• Compressor Station (CS) Maintenance</li> <li>• Pipeline Maintenance (PL)</li> <li>• General Maintenance (Includes contracts for maintenance of various equipment)</li> <li>• Catering and accommodation for camp sites</li> <li>• Leasing of vehicles for O&amp;M staff</li> <li>• Network assets insurance</li> </ul> Zero-rate can apply in accordance with the conditions above.
4.	Revenues to OQ GN	(a) Gas transport tariff (RAB) received from MEM. VAT at zero rate. (b) Connection fee paid by upstream producers of natural gas to OQ GN network will be Zero rated. (c) Connection fee for gas consumers from OQ GN will be at standard rate. (d) Miscellaneous revenues for supplies of goods or services made by OQGN such as consultancy

Sl No	Activity	Description
		services, disposal of inventory and assets, lease revenue etc., will be at standard rates.

## 7 VAT considerations for downstream activities

### 7.1 Supplies for domestic consumption

The downstream supply of oil or gas after refinery and/or for consumption within Oman is not eligible for zero rating per article 93. Supplies of oil and gas are goods, and the standard date of supply is either:

- the date on which the goods were placed at the customer's disposal; or
- the date on which transportation or dispatch of goods began in connection with supplies of goods with transportation or dispatch.

If a tax invoice is issued, or payment received, at a date earlier than the date of supply, the due date for VAT obligations arises on that earlier date.

Gas supplied through a network on a continuous basis with regular issue of invoices (e.g. under a consumer gas supply contract) has a date of supply on the date of payment specified in the invoice, or the actual date of payment if earlier.

### 7.2 Exports from Oman

The supply of crude or refined oil and gas products with export from Oman is a zero-rated supply, provided that:

- a) the goods are actually exported to a place outside the territories of the Implementing GCC States within 90 days from the date of supply (the transport can be performed by the supplier or another person); and
- b) The Goods are not consumed, used, or changed in any way before the actual date of export, except for operations necessary to prepare those Goods for export.

The Supplier of goods for Export must keep documents issued by the Directorate General for Customs, and commercial documents to evidence the export. Further detail on Exports will be provided in a separate taxpayer guide.

### 7.3 Consignment or reserve stocks

In some cases, a supplier may agree to place a stock of oil product at a known customer's premises and at the disposal of that customer, allowing the customer to withdraw the oil from the stock at the moment he needs it. The consignment goods are available to the customer for withdrawal and use at any time, but the ownership of the goods is only transferred at the moment the goods are withdrawn from the stock.

In these cases, a supply of goods is made on the date on which the goods are placed at the customer's disposal, even if ownership transfers at a later date. The supplier must issue a tax invoice based on the date of supply.

#### **7.4 Aviation and marine fuels**

The supply of any fuel, lubricants or other goods which are to be used or consumed by a "qualifying means of transport" on an international voyage departing Oman are zero-rated.

Zero-rating only applies to the supply of fuel or consumable goods which takes place at an international port, airport or comparable facility. The fuel supplier must retain evidence that both:

- the fuel or goods is physically placed onto the qualifying means of transport; and
- the qualifying means of transport is departing for a destination outside Oman.

Fuel supplied to a qualifying means of transport not departing Oman, or to any other aircraft, sea craft or means of transport must be Standard Rated. Further detail on supplies to the transportation sector will be provided in a separate taxpayer guide.

## 8 General Provisions

As a Taxable Person, you have an obligation to assess your own VAT liability, and to comply with your VAT obligations. This includes registering for VAT when required, charging VAT to customers as appropriate, issuing tax invoices, correctly calculating the amount of net tax you have to pay, paying tax on time, keeping all necessary records, and cooperating with officers of the TA upon request.

Should you require further information on the scope of your obligations, you should contact the TA.

### 8.1 Place of Supply

Place of Supply is a location where the supply of Goods or services takes place for VAT purposes. All supplies of goods made within Sultanate of Oman for consumption within Sultanate of Oman the standard VAT rate will apply. Therefore, downstream supplies, (e.g. M91 or M95 for consumption) in Sultanate of Oman apply VAT at standard rates.

Services will typically have a place of supply in Oman if:

- The supplier is resident in Oman;
- The supplier is a non-resident, but the services are received by a Taxable Customer in Oman. In these cases the VAT is reported by the Customer using the Reverse Charge Mechanism.

Certain types of services, such as accommodation and other travel and expenditure items provided and consumed outside Oman, do not have a place of supply in Oman. Further detail will be provided in a separate taxpayer guide.

### 8.2 Imports of Goods and Equipment to Oman

VAT applies on the import of goods (including any products, equipment and any other tangible items) into the Sultanate of Oman. VAT becomes due at the point of release to free circulation either:

- at importation, once the goods have been cleared by the Oman Directorate General of Customs; or
- on release from customs suspended premises or Special Zone. Further details on Special Zones are provided in a separate taxpayer guide.

Any VAT due on imported goods is collected by the Directorate General of Customs along with Customs duties, other taxes and fees that may be applicable on the imported goods. Customs declaration and collection shall be made via the Bayan Portal. The portal will also calculate VAT payable on the imported goods, plus normally enable the payment and collection of VAT.

If the goods are standard-rated under Oman VAT Law, the tax charged will be calculated at 5% of the taxable value of the imported goods in question. This includes goods for use in upstream or midstream activities. Tax is paid to the Directorate General of Customs, and Input Tax deduction is made by the importer through the VAT return.

An importer registered in VAT may apply online to the TA to defer VAT payment in relation to imports to the time of submission of the VAT return. This allows the Output Tax due on import to be offset against the deductible Input Tax – meaning no net payment is required for imports by a fully taxable business.

The TA will review the application and decide on deferment within 30 days of receipt of complete request information and documents. If the taxable person does not receive a reply, the request will have been considered rejected and VAT shall be collected at the time of import by Oman Customs.

Certain conditions must be met to obtain and keep the right of deferment. A financial guarantee, or other guarantee as requested by the TA, shall be required. Operators and registered Contractors may consult with the TA on an acceptable guarantee for their activities. The remaining criteria must also be fulfilled:

- the taxable person shall be registered for VAT with TA, and must be compliant with the VAT Law and Regulations
- The taxable person will have to not have been previously convicted of crime stipulated in the Law.
- The imported goods are for the purpose of the taxable person's activity
- The application is submitted one month before entry of goods.

The TA will notify the taxable person and the Directorate General of Customs of the approval of deferment.

### **8.3 Invoicing**

A taxable supplier must issue a tax invoice for each supply made in the course of its activities. This includes standard-rated and zero-rated supplies. A supplier which transfers a partial or full license interest as an Economic Activity (which is not subject to VAT) must also issue a comparable tax invoice.

The tax invoice must clearly show the following information:

- 1- The term "Tax Invoice".
- 2- The date of issuance of the Tax Invoice, the date of supply, and the date of payment (if earlier).
- 3- The sequential number of the Tax Invoice.
- 4- The supplier's full name, address and Tax Identification Number.
- 5- The customer's full name, address and Tax identification number, if any, or its equivalent in his country of residence if he has no place of residence in the Sultanate.
- 6- Description of the supplied goods and services.
- 7- The quantity of goods.

- 8- Payment date of advance payment, if any,
- 9- Total consideration excluding Tax.
- 10- The applied Tax rate.
- 11- Any price discounts, or reductions granted to the customer, or any subsidies granted by the State that were not included in the value of the consideration excluding Tax.
- 12- Taxable value.
- 13- Value of the Tax due.

A Taxable Person may issue a simplified tax invoice in the event that the value of the supply is less than OMR500. Further, the Taxable Person may issue a Summary Tax Invoice that includes all supplies of goods and services provided to the same customer within a month.

#### **8.4 Reporting VAT Returns**

Taxable Persons must file a VAT return with the Tax Authority within 30 days from the end of each tax period. The VAT return is considered the taxable person's self-assessment of tax due or refundable for that period.

If a taxable person becomes aware of an error or an incorrect amount in a filed VAT return, or of any other non-compliance with their VAT obligations, they must notify the Tax Authority immediately and take the appropriate action to correct the error.

A Taxable Person can file a revised Tax Return online to correct an error or omission in the Tax Return previously submitted. The revised Tax Return must be filed within (30) thirty days following the discovery of error or omission.

#### **8.5 VAT Payments/Refunds**

The payment of net tax due from the VAT return must be made on the same due date as for filing (no later than the 30 days following the end of the tax period).

If the VAT return results in VAT due to the taxpayer of more than OMR 100, the taxpayer may request refund from the Tax Authority. If a refund is requested, the taxpayer must attach to the VAT return:

- a supporting checklist evidencing a self-review of the VAT return;
- transactional listings reconciling to the figures filed for each field in the VAT return; and
- copies of the highest value Output Tax and Input Tax invoices as specified by the TA.

A copy of the supporting checklist, templates for transactional listings and additional details are listed on the taxpayer portal of the TA website.

Following receipt of a completed request the Tax Authority will, generally, subject to standard and other audit checks, make payment of the refund request within 45 days. The TA will carry out a

process of due diligence of the validity of the return. Please note that in some cases, this may result in an inspection before payment.

Incomplete applications for refund may be rejected, in which case the balance of VAT refundable will be carried forward.

### **8.6 Bank guarantee for imports to be re-exported**

ROP Customs requires a Bank Guarantee for temporary entry of goods/equipment imported directly by the Operator into Sultanate of Oman that will not be sold in the Sultanate of Oman but will be exported at a future date. The ROP Customs require the Bank Guarantee/Bond to be equivalent to the value of the tax which would otherwise payable on the permanent import of the goods/equipment. The Guarantee validity must be a minimum of 1 year.

VAT charged on the guarantee fee from the Bank or financial institution is deductible as Input Tax by the Operator.

### **8.7 Records & Auditing/Inspections by TA**

All taxpayers are required to keep appropriate VAT records relating to their calculation of VAT for audit purposes. This includes any documents used to prepare a VAT return. The information and documents shall include:

- 1) Daily Record in which the taxable transactions are recorded day by day according to their chronological and sequential manner and keep all the documents that enable the control of the accuracy/validity of these activities.
- 2) The Master Record which monitors the opening of accounts and the transactions based on this account, provided that there is a separate account for each type of supplies (taxable or exempted).
- 3) The inventory record, where the inventory items, the budget and the total/result count are recorded.
- 4) Records and documents related to the supplies of imported and exported goods and services.
- 5) Records and documents related to intra supplies of goods and services
- 6) Records and documents related to all customs transactions
- 7) All documents evidencing taxable supplies at zero rate in accordance with the executive regulations. This should include confirmation of exclusive upstream/midstream use for zero-rated supplies made by Contractors.

- 8) All tax invoices and other documents issued by the taxable person
- 9) All tax invoices and other documents received by the taxable person

The taxpayers should be able to provide the TA with information about any transactions they had and include all details and information that is necessary to determine the correct treatment of the supplies.

The TA may carry out an inspection of the Taxable Person, and shall give 15 days' prior notice of the inspection (other than in cases of suspected evasion).

During an Inspection, authorized officers of the Tax Authority may review and make copies the above records, meet and discuss with employees, examine the technical, financial and administrative aspects of the taxpayer's activity, and take any measures deemed necessary to achieve the objectives of the VAT Law. The Taxable Person must provide all that is required to assist them in carrying out their duties.

### **8.8 Administrative Penalties**

The TA may impose penalties or fines on taxpayers for violations of VAT requirements set out by the Law or Executive Regulations.

The TA may impose administrative fines which range from OMR 500 up to OMR 10,000 depending on the nature of the offence. In addition, the TA may impose a penalty of 1% to 25% of any tax incorrectly declared on the tax return (this includes an understatement of output tax or an overstatement of input tax).

In the cases of tax evasion, the TA may impose a fine of 300% of the tax which was evaded or attempted to evade.

In more serious cases the TA may request a prosecution of the taxpayer which can result in fines ranging from 1,000 OMR to 20,000 OMR and possible imprisonment of between two months and three years depending on the offence committed. These penalties can be doubled in the case of recurrence.

## **9 Further inquiries**

### **9.1 Contact information**

For more information, please contact the TA:

Oman Tax Authority:

Muscat

Muscat

P.O. Box: 285, P.C. 100

Hours: Sunday – Thursday | 07:30-14:30

Telephone: +968 2474 6996

Email: [info@taxoman.gov.om](mailto:info@taxoman.gov.om)

### **9.2 Forms and publications**

Further guidance, forms and publications will be issued by the TA and available to the public in due course.

### **9.3 VAT news**

For current VAT news and updates, please visit the TA Taxpayer Portal: [www.taxoman.gov.om](http://www.taxoman.gov.om)