جهاز الضرائب
Tax Authority

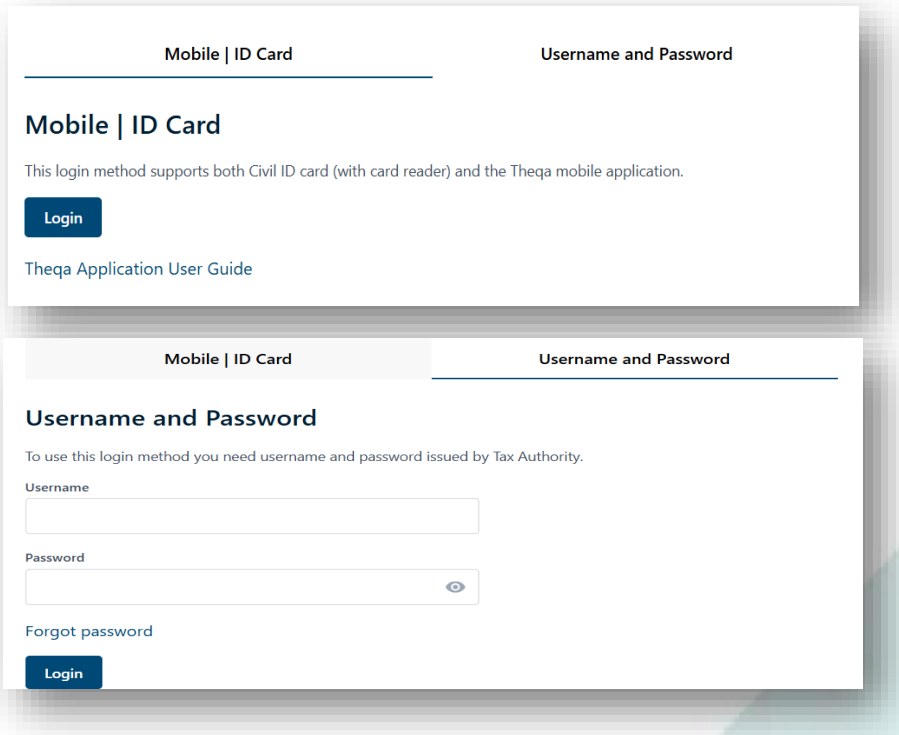
Final Return

Income

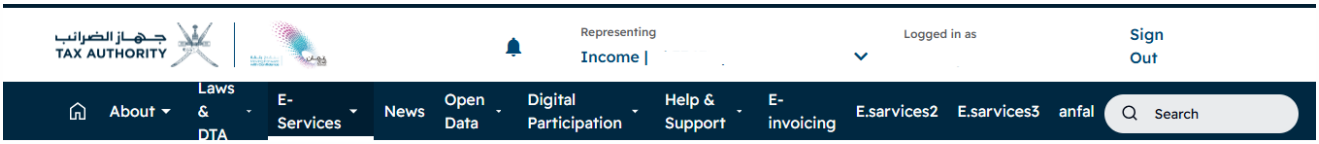
01 Access the Tax Authority e-Portal:

www.taxoman.gov.om

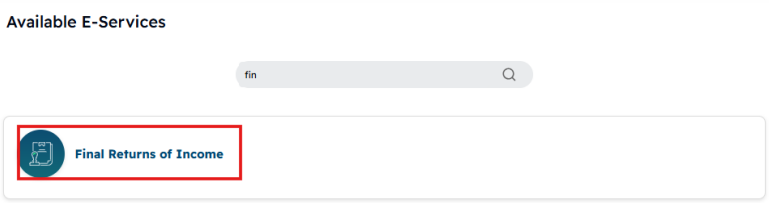
02 Sign in using a card reader, the Theqa app, or your username and password:



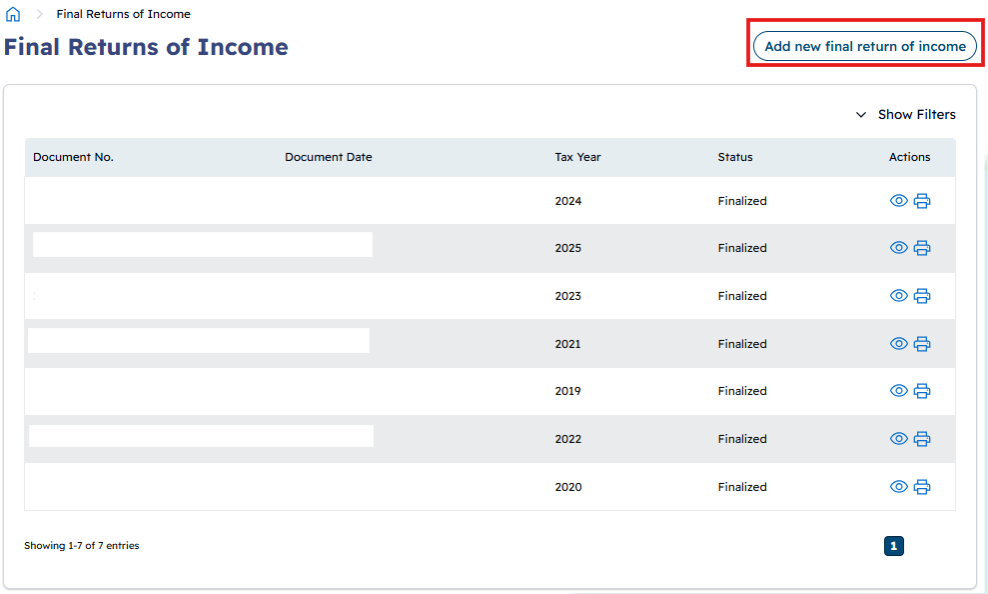
03 Select the Income Tax profile at the top of the page:



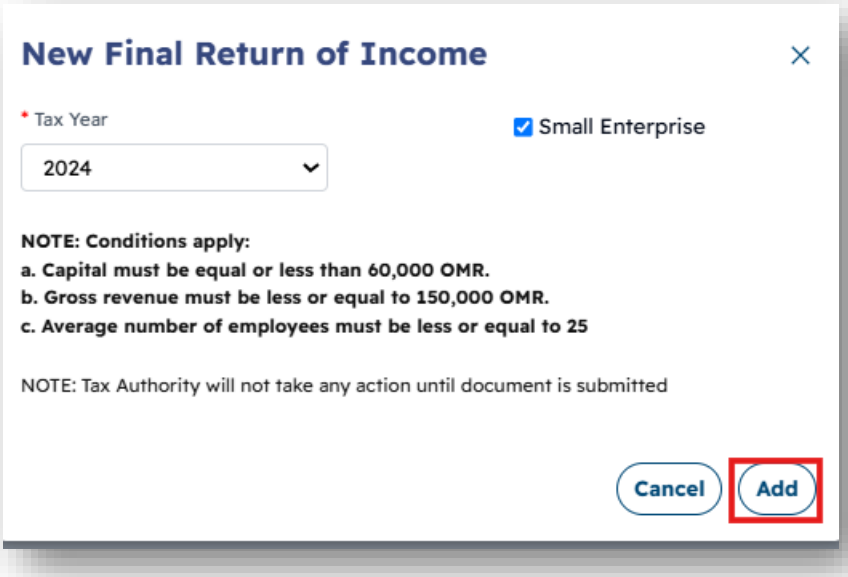
04 Select the Final Return of Income:



05 Click to Add New Final Return of Income:



06 Select the relevant tax year, then choose Small Enterprises, then click Add. If your business qualifies as a small enterprise subject to the 3% tax rate, tick (✓) the indicated checkbox.



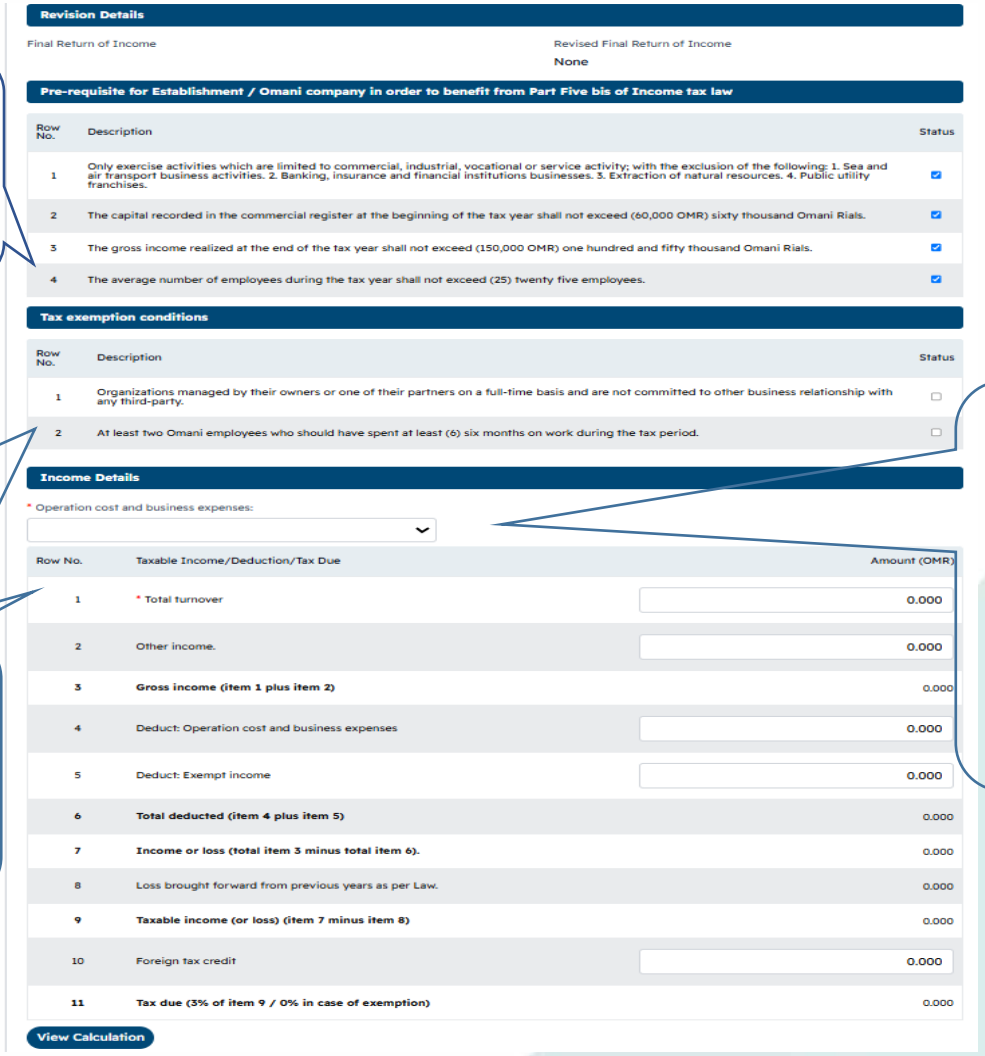
07 Select the relevant tax year, then choose Small Enterprises, then click Add. If your business qualifies as a small enterprise subject to the 3% tax rate, tick (✓) the indicated checkbox.

All the above conditions must be met to qualify for the 3% Income Tax rate

All additional conditions must be met to qualify for the 3% tax rate, in addition to fulfilling the first two conditions

Enter the basic information in the fields marked with a red dot ( ).

To determine the tax due, refer to Item 11.



Revision Details

Final Return of Income	Revised Final Return of Income
	None

Pre-requisite for Establishment / Omani company in order to benefit from Part Five bis of Income tax law

Row No.	Description	Status
1	Only exercise activities which are limited to commercial, industrial, vocational or service activity; with the exclusion of the following: 1. Sea and air transport business activities. 2. Banking, insurance and financial institutions businesses. 3. Extraction of natural resources. 4. Public utility franchises.	☑
2	The capital recorded in the commercial register at the beginning of the tax year shall not exceed (60,000 OMR) sixty thousand Omani Rials.	☑
3	The gross income realized at the end of the tax year shall not exceed (150,000 OMR) one hundred and fifty thousand Omani Rials.	☑
4	The average number of employees during the tax year shall not exceed (25) twenty five employees.	☑

Tax exemption conditions

Row No.	Description	Status
1	Organizations managed by their owners or one of their partners on a full-time basis and are not committed to other business relationship with any third-party.	☐
2	At least two Omani employees who should have spent at least (6) six months on work during the tax period.	☐

Income Details

* Operation cost and business expenses:

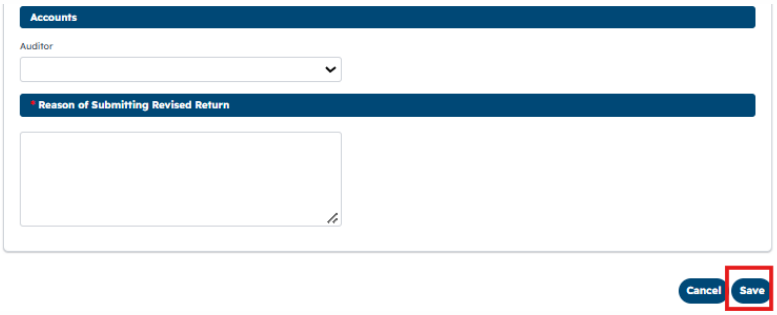
Row No.	Taxable Income/Deduction/Tax Due	Amount (OMR)
1	* Total turnover	0.000
2	Other income.	0.000
3	**Gross income (item 1 plus item 2)**	0.000
4	Deduct: Operation cost and business expenses	0.000
5	Deduct: Exempt income	0.000
6	**Total deducted (item 4 plus item 5)**	0.000
7	**Income or loss (total item 3 minus total item 6).**	0.000
8	Loss brought forward from previous years as per Law.	0.000
9	**Taxable income (or loss) (item 7 minus item 8)**	0.000
10	Foreign tax credit	0.000
11	**Tax due (3% of item 9 / 0% in case of exemption)**	0.000

View Calculation

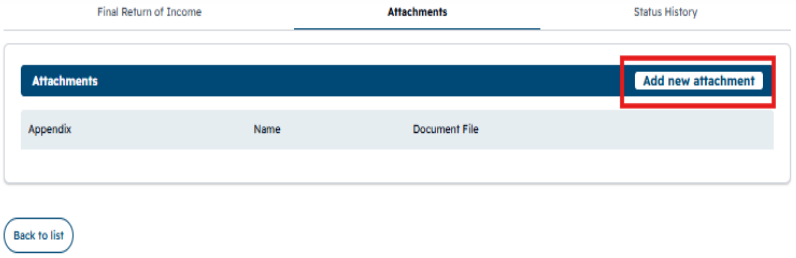
If estimated is selected, the system will not allow deductions.

If Actual is selected, the company must retain supporting documents to verify the value of the expenses declared in the tax return

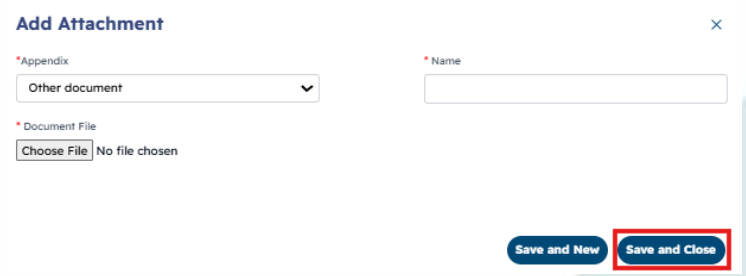
08 After entering the tax return details, click Save.



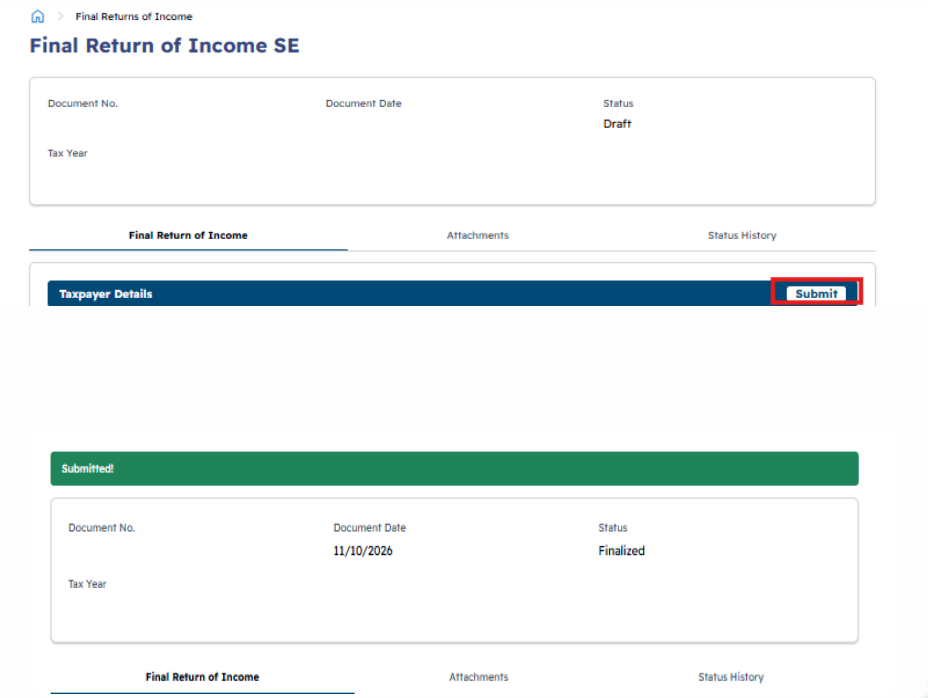
09 Go to the Attachments section and click Add New Attachment.



10 Upload the required attachments, then click Save and Close



11 Return to the Income Tax Return section, then click Submit Request.



#Thank you
Your Commitment
Sustainability —