

Jurisdiction's name:		Sultanate of Oman	
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>Oman Tax Authority issue TINs for the purposes of Companies Income Tax, Value Added Tax, and Excise Tax. There is no personal Tax in Oman.</p> <p>There structure of TIN may differ depending on type of taxes. For the VAT and Excise Tax, the TIN consists of 12 alphabetic- numeric characters. However, for entities TIN number is only in numeric sequence and currently is up to seven-digit sequence.</p> <p>The Authority issue a tax card for entities when carrying out the procedures of incorporation or for license to carry on the activity or entry in the commercial or industrial registers or other official registers in accordance with valid laws, rules and regulations, or procedures for obtaining the necessary license to carry on professional activity or entry in the records prepared by the competent Ministry for practitioners of professional activities.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	[No]	Entities	[Yes]
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response: Personal Income Tax is not implemented in Oman.			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Response: N/A			
Section II – TIN Structure			
Up to seven-digit numeric sequence		{xxxxxxx}	
Section III – Where to find TINs			
<ul style="list-style-type: none"> - Tax Card, - Bills and Tax Invoices, - Editions, - Documents or concluded contracts, - Issued correspondences 			
Section IV – TIN information on the domestic website			
www.taxoman.gov.om			
Section V – Contact point for further information			
Mr. Marwan Al-Nabhani Director of Registration Department Oman Tax Authority +968-24746852 Marwan.nabhani@taxoman.gov.om		Ms. Wisal Al Abduwani Director of International Cooperation Department Oman Tax Authority +968-24746857 wisal.abduwani@taxoman.gov.om	