

Sultanate of Oman Dispute Resolution Profile

(Last updated: 28 February 2022)

General Information

- Sultanate of Oman tax treaties are available at:

<https://tms.taxoman.gov.om/portal/web/taxportal/double-tax-agreements>

- MAP requests should be made to:

Ms. Wisal Al-Abduwani
Director of international cooperation
Department Tax Authority, Oman
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- APA requests should be made to:

As above

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	An appropriate procedure is put in place to publish agreements reached by the competent authority (CA) of the State of Oman on difficulties or doubts arising as to the interpretation or application of Oman tax treaties in appropriate cases on the website of Tax Authority.	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
2.	Are bilateral APA programmes implemented? If yes:	No	N/A	N/A
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	N/A	N/A	N/A
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	N/A	N/A	N/A
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available? 	N/A	N/A	N/A
d.	<ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? 	N/A	N/A	N/A
e.	<ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? 	N/A	N/A	N/A

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	N/A	N/A
4.	Is other information available on preventing tax treaty-related disputes?	Yes	Information may be obtained through the MAP guidelines or by contacting the International cooperation Department directly.	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll- back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	N/A	N/A
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	Oman will consult the other CA of the other contracting state on such cases. Where there is a disagreement between the taxpayer and the tax authorities.	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	Oman will consult the other CA of the other contracting state on such cases. Where there is a disagreement between the taxpayer and the tax authorities.	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	No	N/A	N/A
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	N/A	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	N/A	N/A

11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies Provided by the domestic law of your jurisdiction?	Yes	<p>Taxpayers may request MAP assistance in such cases.</p> <p>However, the Tax Authority considers that it is legally bound to follow a court decision and will not deviate from a domestic court decision</p>	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	<p>Taxpayers may request MAP assistance in such cases.</p> <p>However, the Tax Authority considers that it is legally bound to follow a court decision and will not deviate from a domestic court decision.</p>	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer’s request for MAP assistance, publicly available?	Yes	<p>Taxpayers may refer to the MAP Guidelines and other rulings or decisions that may be published occasionally on the Tax Authority website</p>	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide https://tms.taxoman.gov.om/portal/web/taxportal/manual-guide/-/document library/jRcw40CZlm2d/view file/2529383

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14.	Are there specific timeline for the filing of a MAP request?	Yes	The timeline for filing is subject to the applicable DTA. In general, it is as per paragraph 1 of the MAP Article.	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
15.	Are guidance on multilateral MAPs publicly available?	Yes	N/A	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	Unless the bilateral agreement allow such suspension.	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
17.	Are there any fees charged to taxpayers for a MAP request?	No	N/A	N/A
18.	Is there any other information available on availability and access to MAP?	No	Information may be obtained through the guidelines or by contacting the International cooperation Department directly.	N/A

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	<p>The Tax Authority is committed to resolve MAP cases within an average timeframe of 24 months.</p> <p>Nevertheless, the time may vary depending on the complexity of the case.</p> <p>The average time to resolution of MAP cases will be calculated according to the method of calculation provided for reporting statistics of the MAP.</p>	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	<p>Oman is committed to provide timely and complete reporting of MAP statistics pursuant to an agreed reporting framework, which is the MAP Statistics Reporting Framework.</p> <p>Oman's MAP statistics will be reported in accordance with the reporting templates for a calendar year by no later than 31 May of the following calendar year, for subsequent publication on the OECD website.</p>	N/A
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	N/A	N/A
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organization?	No	N/A	N/A

23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	No	N/A	N/A
a.	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	No	N/A	N/A
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	Yes	N/A	N/A
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:	Yes	<p>The Tax Authority does not envisage the parallel undertaking of a MAP where the taxpayer is simultaneously pursuing judicial or administrative remedies.</p> <p>A case may be accepted into MAP while judicial or administrative proceedings are ongoing. However, in such cases, the TA may suggest that the taxpayer to suspend domestic legal remedies in order to see the outcome of the MAP.</p>	https://tms.taxoman.gov.om/port al/ar/web/ taxportal/ manual- guide
a.	<ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	Yes	<p>The Tax Authority considers that it is legally bound to follow a domestic court decision in the MAP and will not deviate from a court decision.</p>	https://tms.taxoman.gov.om/port al/ar/web/ taxportal/ manual- guide

Sultanate of Oman Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	N/A	https://tms.taxoman.gov.om/portal/ar/web/taxportal/manual-guide
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is Paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	Yes	The Omani model of tax convention includes the equivalent of Paragraph 2 of Article 9 of the Model Convention with respect to taxes on Income and on Capital, But an old treaty does not include the Article concerning Associated Enterprises.	N/A
27.	Is there any other information available on resolution of MAP cases?	No	Information may be obtained through the guidelines or by contacting the International Cooperation Department directly.	N/A

Sultanate of Oman Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	Yes	The timeframe set by the Law to pay the Tax is 30 days. Additional tax resulting from MAP cases shall be paid within the limitation of the domestic Law.	<u>Income Tax Law</u>
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	Yes	As per Article 178 of the Law, the taxpayer shall expect the refund to be made within (60) sixty days. Please be informed that as an administrative procedure, the timeframe for refunds would be within the limitation of second paragraph of Article 158 of the Income Tax Law. “Tax shall be refunded on an application submitted by the taxpayer to the Tax Authority within a period of five years from the end of the tax year in which the right for the tax refund arises; otherwise such right shall lapse.”	<u>Income Tax Law</u>
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	Implemented notwithstanding any time limits in the domestic law of the contracting States, or alternative treaty provisions that limit the time during which a Contracting Party may make an adjustment.	N/A
31.	Is there any other information available on the implementation of MAP agreements?	No	Information may be obtained through the guidelines or by contacting the International Cooperation Department directly.	N/A