



Tax File No.

For official use
No:
Date:

**Sultanate of Oman
Ministry of Finance
Secretariat General for Taxation**

**Income Tax Form No (10)
Application for a temporary income tax exemption for establishments and Omani companies
(As per Article 118 of Income Tax Law)**

1- Name of the establishment :

2- Name of the company :

3- Address

- P.O. Box :
- City/Wilayat :
- Postal Code :
- Phone No. :
- Fax No :
- E-Mail Address :
- Website :

4- Addresses of branches (if any)

- In Oman :
- Outside Oman :

5- Date of establishment:

6- Details of the owner (in the case of an establishment)

- Name :
- Address :
- ID Card no. /Resident Card no. /Passport no. :
- Phone no. (Office / Mobile) :

7- Legal Status of the Company (General Partnership, limited partnership, joint-venture, Public / Closed joint stock, LLC):
.....

8- Duration (in case of companies):

9- Capital: RO



10- Commercial Registration Details

- Governorate :
- Commercial registration no. :
- Date of registration :

11- Industrial Registration Details

- Governorate :
- Industrial license no. :
- Date of industrial license :
- Industrial registration no. :
- Date of industrial registration :

12- Details of licenses issued for the establishment or the company to carry on activity

- Name of the Ministry or the authority issuing the license:
- Date of issuing the license :
- Date of expiry of license :
- Conditions prescribed in the license :

13- The commercial books kept by the establishment:

14- Other income tax exemptions applicable to the establishment or the company as per other laws (if any):

15- Nature of activity carried out by the establishment

- Commercial :
- Industrial :

16- Activity carried on by the company

- Main activity :
- Other activities :

17- Specify the field in which the establishment or the Omani company carries on the main activity

- a. Industry :
- b. Mining :
- c. Export of locally manufactured or processed products:
- d. Operation of hotels and tourist villages:
- e. Farming and processing of farm products-including animals and the processing or manufacturing animal products and agricultural industries:
- f. Fishing and fish processing, farming and breeding:
- g. University education, colleges or institutes of higher education:
- h. Private schools or nurseries :
- i. Training Colleges and institutes :
- j. Medical care through the establishment of private hospitals:



18- Date of commencement of production (In the case of establishments and companies engaged in industry or production):

19- Date of commencement of activity (In the case of establishments and companies rendering service):

20- Previous income tax exemption (See paragraph 14 above Previous tax exemption (if any)
- Date of commencement :
- Date of expiry :
- Reason for exemption :

21- Specify products of the establishment or company engaged in industry:
.....

22- Assets invested in production (in the case of establishments and companies engaged in industry or production):
.....

23- The establishment or the Omani Company's investment in fixed assets:
.....

24- Actual date on which the establishment or the industrial company carried on commercial trade before commencement of production:
.....

25- Head office for management of the businesses of the establishment or the industrial company:
.....

26. Other details:
.....

- Name of applicant :
- Designation :
- Signature :



- Date :
- Stamp :

Views of the authorized Ministry (Ministry.....)

1. Field of activity for which the establishment or the industrial company requests tax exemption:
.....
2. Fulfillment or non-fulfillment of the conditions for exemption stipulated in the Income Tax Law and its Executive Regulation:
.....
3. Date proposed for commencement of exemption:

Therefore, it is recommended:

1. To approve the request of exemption for having fulfilled the legally required conditions for exemption, and the exemption shall be for a period of starting from / / 20 , (being the date of commencement of production or commencement of activity), and expires on / / 20
2. To reject the request of exemption for non-fulfillment of the legally required conditions for exemption.

Approved by his Excellency:Minister of, on / / 20 .

- Designation :
- Signature :
- Date :
- Stamp :

Views of the Secretariat General for Taxation at the Ministry of Finance:
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