



Tax File No.	
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For official use
No:
Date: / / 20

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

**Income Tax Form No (13)  
Final Return of Income of Establishment for Tax Year .....  
(Accounting Period from / / to / / )  
(As per Article 140 of Income Tax Law)**

**Part One: Details of the Establishment**

- 1- Name of the establishment:** .....
- 2- Address of the establishment**
  - P.O. Box : .....
  - City/Wilayat : .....
  - Postal Code : .....
  - Phone No. : .....
  - Fax No. : .....
  - E-Mail Address : .....
  - Website : .....
- 3- Details of Commercial Registration**
  - Governorate : .....
  - Commercial registration no.: .....
  - Registration date : .....
- 4- Details of principal officer**
  - Name : .....
  - Position : .....
  - Address : .....
  - ID Card no. /Resident Card no. /Passport no. : .....
  - Phone no. (Office / Mobile) : .....
- 5- Details of previous exemption from income tax (if any)**
  - Date of commencement of exemption : .....
  - Date of expiry of exemption : .....
  - Reason for exemption : .....
- 6- No. of employees in the establishment**
  - Omani employees : .....
  - Non- Omani employees : .....
- 7- Other details:** .....



**Part Two: Determination of taxable income and due tax**

**(Amounts in OMR)**

<b>Appendix</b>	<b>No.</b>	<b>Statement</b>	<b>Sub-total</b>	<b>Total</b>
	1	Net profit or loss (as per Profit/Loss account)		
		<u>Add:</u> (items of earned income, and expenses not deductible)		
A	2	- Income earned by the establishment not recorded in accounts.		
B	3	- Profits or gains from disposal of assets not recorded in accounts except securities listed in Muscat Securities Market		
C	4	- Balancing charge		
D	5	- Expenses not wholly incurred to realize gross income of the establishment.		
E	6	- Expenses not deductible as per Law and Regulation.		
	7	- Expenses incurred to realize tax exempted income.		
F	8	- Provisions as per accounts.		
	9	- Expenses payable for preparation of income tax return or tax consultancy fees.		
	10	- Income tax or additional tax or administrative penalties as per Law.		
G	11	- Loss resulting from disposal of securities listed in Muscat Securities Market as per accounts.		
	12	- Unrealized loss recorded in accounts.		
	13	- Loss resulting from disposal of fixed assets as per accounts.		
H	14	- Capital expenses not deductible as per Law.		
	15	- Salaries and similar wages payable to the owner of the establishment in return for management, as per accounts.		
	16	- Rents of real estates owned by the owner of the establishment and used by the establishment to carry on or run activity as per accounts.		
	17	- Donations as per accounts.		
	18	- Bad debts as per accounts.		
	19	- Depreciation of fixed assets as per accounts.		
	20	- Interest on loans which are allocated by the establishment to its owner as per accounts.		
	21	Total amounts added as per items (2) to (20)		
	22	Net profit or loss after addition of amounts as per items (2) to (20)		



**(Continue) Determination of taxable income and due tax**

**(Amounts in OMR)**

Appendix	No.	Statement	Sub-total	Total
		<u>Deduct:</u> (Items of income exempted from tax and deductible expenses)		
I	23	-Dividends realized by the establishment from shares it owned in the capital of any Omani company.		
J	24	- Profits or gains from disposal of securities listed in Muscat Securities Market.		
K	25	- Loss arising from disposal of assets- which are not recorded in the accounts -except securities listed in Muscat Securities Market.		
	26	- Income earned from tax- exempted activities.		
L	27	- Income not earned by the establishment recorded in accounts.		
	28	- Profits derived from disposal of fixed assets as per accounts.		
M	29	- Balancing allowance.		
	30	- Rents of real estates owned by the establishment's owner and used by the establishment to carry on or run activity as per Law and Regulation.		
N	31	- Donations deductible as per Law and Regulation.		
O	32	- Debts considered as bad as per Law and Regulation.		
P	33	- Depreciation of capital assets as per Law.		
Q	34	-Interest on loans allocated by the establishment to its owner as per Law and Regulation.		
R	35	- Other deductions allowable as per Law and Regulation.		
	36	-Total deductions as per items (23) to (35)		
	37	-Net profit or loss after deducting amounts as per items (23) to (35) (item 22 minus item 36)		
	38	<u>Deduct:</u> - Salaries and similar wages due to the owner of the establishment in return for management, as per Law and Regulation.		
	39	-Net profit or loss after deducting salaries and similar wages (item 37 minus item 38).		
S	40	- Loss brought forward from previous years as per Law.		
	41	-Taxable income or loss (item 39 minus item 40).		
	42	- Tax due		
T	43	<u>Deduct:</u> Tax paid as per provisional return		
U	44	<u>Deduct:</u> Excess tax paid as per final assessment for previous years.		
	45	Tax payable (or excess tax paid).		



**Part three: Accounts, appendices and details required to be attached to the return**

1. Accounts pertaining to the establishment prepared for the tax year for which the return is submitted or the accounting period (s) ending in that year as per commercial books the establishment is legally required to keep.
2. Appendices from (A) to (U) referred to in Part Two.
3. Details of the following:
  - a. Banks- whether main centers or branches- with which the establishment transacts.
  - b. Amounts paid by the establishment to major transacting suppliers or sub-contractors.
  - c. Premises rented by the establishment to carry on activity, nature and rent specified for each, the name and address of the owner and the date of registration of lease contracts thereto according to the Royal Decree No 6/89.
  - d. Details of remittance of withholding tax in case the establishment pays amounts specified in Article 52 of the Income Tax Law to a foreign person, or credits to its account, as given in Form No (18) attached to the Regulation of the Income Tax Law.

**Part Four:**

I, ....., in my capacity as a principal officer of the establishment: ..... hereby declare that what have been included in the final return submitted by the establishment for tax year ..... (Accounting period from / / to / / ) along with the attached accounts, appendices and details are true and correct according to facts.

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Name of the principal officer at the establishment: .....  
Designation : .....  
Signature : .....  
Date : .....  
Stamp : .....



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

**Receipt of delivery of final return**

The Administrative and Financial Affairs Department at the Secretariat General for Taxation hereby acknowledges receipt of the final return submitted by the establishment: ..... for tax year ..... according to Income Tax Form No (13) on / / 20 along with the following accounts, appendices and details attached to the return.

1. ....
2. ....
3. ....
4. ....
5. ....
6. ....
7. ....

Name of the recipient of return: .....  
Position : .....  
Signature : .....

**Stamp of the Secretariat General for Taxation**