



Tax File No.

<b>For official use</b>
<b>No:</b>
<b>Date:</b>

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

**Income Tax Form No (16)  
Final Return of Income of Foreign Person providing services in Oman  
(Considered as a taxable permanent establishment)  
For Tax Year .....  
(Accounting Period from    /    /    to    /    /    )  
(As per Article 140 of Income Tax Law)**

**Part One: Details of the Foreign Person**

**1- Details of the foreign person providing services in Oman**

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

**2- Details of party (parties) for which the foreign person provides services in Oman**

- Name of party : .....
- Address : .....
- Phone No. : .....
- Fax No. : .....

**3- Period:** .....

**4- Period agreed upon for providing services in Oman:** .....

**5- Details of periods during which the foreign person provided services in Oman**

- 1<sup>st</sup> period : from    /    /20 to    /    /20 for: .....
- 2<sup>nd</sup> period : from    /    /20 to    /    /20 for: .....
- 3<sup>rd</sup> period : from    /    /20 to    /    /20 for: .....
- 4<sup>th</sup> period : from    /    /20 to    /    /20 for: .....
- 5<sup>th</sup> period : from    /    /20 to    /    /20 for: .....
- Other periods : from    /    /20 to    /    /20 for: .....



**6- Method adopted by foreign person for providing services in Oman**

- a. In person: .....
- b. Through the employees of the foreign person: .....
- c. Through persons designated by the foreign person to provide services in Oman:  
.....

**7- Details of the contract concluded between the foreign person and the party to the account of which he provides services in Oman (if any)**

- a. Date of the contract : .....
- b. Period : .....
- c. Type and nature of services : .....
- d. Fees specified in contract for the services : .....

**8- Details of principal officer of the foreign person**

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

**9- No of employees employed by the foreign person**

- Omanis : .....
- Non- Omanis : .....

**10- Other details: .....**



**Part Two: Determination of taxable income and due tax**  
(Amounts in OMR)

Appendix	No.	Statement	Sub-total	Total
	1	Net profit or loss (as per Profit/Loss account)		
		<u>Add:</u> (items of due income, and expenses not deductible)		
A	2	-Income due to the permanent 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 permanent establishment.		
E	6	- Expenses not deductible as per Law and Regulation.		
	7	- Sponsor's fees as per accounts.		
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.		
I	15	- Head office expenses of the permanent establishment as per accounts.		
	16	- Donations as per accounts.		
	17	- Bad debts as per accounts.		
	18	- Depreciation of fixed assets as per accounts.		
	19	- Interest on loans allocated to head office by the permanent establishment as per accounts.		
	20	Total amounts added as per items (2) to (19)		
	21	Net profit or loss after addition of amounts as per items (2) to (19)		



**(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)		
J	22	-Dividends realized by the permanent establishment from shares it owned in the capital of any Omani company.		
K	23	- Profits or gains from disposal of securities listed in Muscat Securities Market.		
L	24	- Loss arising from disposal of assets- which are not recorded in the accounts -except securities listed in Muscat Securities Market.		
M	25	- Income not earned by the permanent establishment recorded in accounts.		
	26	- Profits derived from disposal of fixed assets as per accounts.		
N	27	- Balancing allowance.		
O	28	- Head office expenses of the permanent establishment as per Law and Regulation.		
P	29	- Donations deductible as per Law and Regulation.		
Q	30	- Debts considered as bad as per Law and Regulation.		
R	31	- Depreciation of capital assets as per Law.		
S	32	- Interest on loans allocated by the permanent establishment to head office as per Law and Regulation.		
T	33	- Other deductions allowable as per Law and Regulation.		
	34	-Total deductions as per items (22) to (33)		
	35	-Net profit or loss after deducting amounts as per items (22) to (33) (item 21 minus item 34)		
U	36	<u>Deduct:</u> - Loss brought forward from previous years as per Law.		
	37	-Taxable income or loss (item 35 minus item 36).		
V	38	- Sponsor's fees as per the Regulation of Income Tax Law.		
	39	-Taxable income after deducting the sponsor's fees (item 37 minus item 38).		
	40	- Tax due		
W	41	<u>Deduct:</u> Tax paid as per provisional return of income		
X	42	<u>Deduct:</u> Excess tax paid as per final assessment for previous years.		
	43	Tax payable (or excess tax paid).		



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

1. Accounts pertaining to the permanent establishment prepared for the tax years for which the return is submitted or for the period (s) ending in that year; audited by an accounts' auditor legally licensed to practice the audit profession in Oman.
2. Appendices from (a) to (x) referred to in Part Two.
3. Details of the following:
  - a. Banks- whether main centers or branches- with which the permanent establishment transacts.
  - b. Amounts paid by the permanent establishment to major transacting suppliers or sub-contractors.
  - c. Premises rented by the permanent establishment for the purpose of providing services, nature and the 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 permanent 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 permanent establishment: ..... hereby declare that what have been included in the final return submitted by the permanent 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 of the permanent 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 permanent establishment: ..... for tax year ..... according to Income Tax Form No (16) on. / /20 along with the following accounts, appendices and details attached to the return.

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

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

**Stamp of the Secretariat General for Taxation**