



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 (18)  
Statement of remittance of withholding tax to the Secretariat General for Taxation  
As per Articles 40, 52, 53, and 113 of the Income Tax Law**

**First: Details of the taxpayer in Oman (payer of amount):**

1- **Name:** .....

2- **Legal status:** (establishment/Omani company/Permanent establishment)  
.....

**3- Address**

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

**4- Commercial Registration details**

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

**5- Principal officer details**

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



**Second: Foreign person details (To whom it is paid or to whose account the amount is credited)**

- 1- Name : .....
- 2- Tax file no., if known : .....
- 3- Nationality : .....
- 4- Address abroad : .....
- 5- Phone No. : .....
- 6- Fax No. : .....
- 7- E-mail address : .....
- 8- Website : .....

**Third: Details of the amount paid to the foreign person or credited to its account**

1. Type of the amount paid or credited to its account:
  - A. Royalties, including
    1. Consideration for the use of or the right to use the following:
      - a. Intellectual rights or proprietary right either for literary, artistic or scientific work including computer software, cinematographic films, or films or tapes or discs or any other means used for radio or television broadcasting: .....
      - b. Patents, trademarks, design, drawing, or models, or secret process or formula: .....
      - c. Industrial, commercial or scientific equipment: .....
    2. Consideration for information concerning industrial, commercial or scientific experience: .....
    3. Consideration for the granting rights of exploitation of mining or any other natural resources: .....
  - B. Consideration for carrying out research and development: .....
  - C. Consideration for the use of computer software: .....
  - D. Consideration for the right to use computer software: .....
  - E. Management fees: .....
2. \*Gross amount of the types referred to in item (1) above paid to the foreign person or credited to his account: .....
- \* Gross amount means, where the tax is borne by the payer of the amount, the amount paid or credited grossed up by the tax so borne.*
3. Month and year in which the payment was made to the foreign person: .....
4. Month and year of credit to the foreign person's account: .....
5. Details of the account in which the amount is credited: .....
6. The amount of withholding tax at 10% of the gross amount paid to the foreign person or credited to its account, as per Article 113 of the Income Tax Law:  
.....



**Fourth: Details regarding the remittance of withholding tax to the Secretariat General for Taxation**

1. Date of payment : .....
2. Method of payment
  - In cash : .....
  - By cheque : .....
3. Name of the person remitting to the Secretariat General for Taxation:  
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**Fifth: Other details:** .....

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Name of the submitter of the statement (principal officer of the taxpayer in Oman):  
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Designation and position of the submitter of the statement: .....

Signature of the submitter of the statement: .....

Date : .....

Stamp : .....





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

**Receipt of statement of payment of withholding tax**

The Administrative and Financial Affairs Department at the Secretariat General for Taxation hereby acknowledges receipt of statement of payment of withholding tax submitted by taxpayer: ..... according to Income Tax Form No (18) on / / 20 . The amount of tax due (.....) Rial Omani has been remitted to the Secretariat General for Taxation on / / 20

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

**Stamp of the Secretariat General for Taxation**