

Jurisdiction's name:	Sultanate of Oman
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Information on Residency for tax purposes
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Section I – Criteria for Individuals to be considered a tax resident

A natural person residing in Oman during the tax year, if he has been there for a period of no less than 183 (one hundred and eighty-three) continuous or intermittent days during the tax year

Section II – Criteria for Entities to be considered a tax resident

A legal person residing in Oman during the tax year if he fulfils any of the following two conditions:

- A) Is incorporated in Oman in accordance with the applicable laws and royal decrees.
- B) Its main or effective headquarters is in Oman.

Section III – Entity types that are as a rule not considered tax residents

None

Section IV – Contact point for further information

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