

## Sultanate of Oman Dispute Resolution Profile

(Last updated: 25 March 2020)

### General Information

- Sultanate of Oman tax treaties are available at:

<https://tms.taxoman.gov.om/portal>

- MAP requests should be made to:

Mr. Said Al-Shanfari  
Director of Tax Agreements Department  
Tax Authority, Oman  
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- APA requests should be made to:

N/A

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	N/A	N/A
2.	Are bilateral APA programmes implemented? If yes:	No	N/A	N/A
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	N/A	N/A	N/A
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	N/A	N/A	N/A
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	N/A	N/A	N/A
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	N/A	N/A	N/A
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs</li> </ul>	N/A	N/A	N/A

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	publicly available?			
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	N/A	N/A
4.	Is other information available on preventing tax treaty-related disputes?	Yes	Information may be obtained through the MAP guidelines or by contacting the Tax Agreements Department directly.	<u>Oman MAP Guidelines</u>

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”)).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	N/A	N/A
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	Oman will consult the other CA of the other contracting state on such cases.	<a href="#">Oman MAP Guidelines</a>
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	Oman will consult the other CA of the other contracting state on such cases.	<a href="#">Oman MAP Guidelines</a>
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	Note: There is no audit settlements under the domestic Law.	N/A
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	N/A	<a href="#">Oman MAP Guidelines</a>
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	N/A	N/A
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies	Yes	Taxpayers may request MAP assistance in such cases.  However, the Tax Authority considers that it is legally bound to follow a court decision and will not deviate from a domestic court decision	<a href="#">Oman MAP Guidelines</a>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	provided by the domestic law of your jurisdiction?			
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	Taxpayers may request MAP assistance in such cases.  However, the Tax Authority considers that it is legally bound to follow a court decision and will not deviate from a domestic court decision.	<a href="#">Oman MAP Guidelines</a>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	Taxpayers may refer to the MAP Guidelines and other rulings or decisions that may be published occasionally on the Tax Authority website	<a href="#">Oman MAP Guidelines</a>
14.	Are there specific timeline for the filing of a MAP request?	Yes	The timeline for filing is subject to the applicable DTA. In general, it is as per paragraph 1 of the MAP Article.	<a href="#">Oman MAP Guidelines</a>
15.	Are guidance on multilateral MAPs publicly available?	Yes	N/A	<a href="#">Oman MAP Guidelines</a>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	Unless the bilateral agreement allow such suspension.	<a href="#">Oman MAP Guidelines</a>
17.	Are there any fees charged to taxpayers for a MAP request?	No	N/A	N/A
18.	Is there any other information available on availability and access to MAP?	No	Information may be obtained through the guidelines or by contacting the Tax Agreements Department directly.	N/A

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	The Tax Authority is committed to resolve MAP cases within an average timeframe of 24 months. Nevertheless, the time may vary depending on the complexity of the case.	<u>Oman MAP Guidelines</u>
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No	Due to the limited MAP cases.	N/A
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	N/A	N/A
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	N/A	N/A
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	No	N/A	N/A
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	No	N/A	N/A

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	Yes	N/A	N/A
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	Yes	<p>The Tax Authority does not envisage the parallel undertaking of a MAP where the taxpayer is simultaneously pursuing judicial or administrative remedies.</p> <p>A case may be accepted into MAP while judicial or administrative proceedings are ongoing. However, in such cases, the TA may suggest that the taxpayer to suspend domestic legal remedies in order to see the outcome of the MAP.</p>	<a href="#">Oman MAP Guidelines</a>
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	Yes	The Tax Authority considers that it is legally bound to follow a domestic court decision in the MAP and will not deviate from a court decision.	<a href="#">Oman MAP Guidelines</a>
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	N/A	<a href="#">Oman MAP Guidelines</a>
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is Paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double	No	An old treaty does not include the Article concerning Associated Enterprises.	N/A

	Taxation Convention included in all of your jurisdiction's tax treaties)?			
27.	Is there any other information available on resolution of MAP cases?	No	Information may be obtained through the guidelines or by contacting the Tax Agreements Department directly.	N/A



s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	The timeframe set by the Law to pay the Tax is 30 days. Additional tax resulting from MAP cases shall be paid within the limitation of the domestic Law.	<u>Income Tax Law</u>
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	As per Article 178 of the Law, the taxpayer shall expect the refund to be made within (60) sixty days. Please be informed that as an administrative procedure, the timeframe for refunds would be within the limitation of second paragraph of Article 158 of the Income Tax Law.  "Tax shall be refunded on an application submitted by the taxpayer to the Tax Authority within a period of five years from the end of the tax year in which the right for the tax refund arises; otherwise such right shall lapse."	<u>Income Tax Law</u>
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	N/A	N/A
31.	Is there any other information available on the implementation of MAP agreements?	No	Information may be obtained through the guidelines or by contacting the Tax Agreements Department directly.	N/A