



Tax File No.

For official use
No:
Date:

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

**Income Tax Form No (11)
Application for renewal of income tax exemption for
Establishments and Omani companies
(As per Article 118 of Income Tax Law)**

1- Name of the establishment :

2- Name of the company :

3- Address

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

4- Addresses of branches (if any)

- In Oman :
- Outside Oman :

5- Details of the owner (in the case of an establishment)

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

6- Legal Status of the Company (General Partnership, limited partnership, joint-venture, Public, Closed joint stock, LLC):

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7- Duration (in case of a company):

.....

8- Capital: RO



9- Commercial Registration Details

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

10- Industrial Registration Details

- Governorate :
- Industrial license number :
- Date of industrial license :
- Industrial registration no. :
- Date of industrial registration :

11- Details of licenses issued for the establishment or the company to carry on activity

- Name of the Ministry or governmental body :
- Date of issuing the license :
- Date of expiry of license :
- Conditions prescribed in the license :

12- Nature of activity carried out by the establishment

- Commercial :
- Industrial :

13- Activity carried on by the company

- Main activity :
- Other activities :

14- The field in which the establishment or the Omani company carries on the main activity

- a. Industry :
- b. Mining :
- c. Export of locally manufactured or processed products :
- d. Operation of hotels and tourist villages :
- e. Farming and processing of farm products-including animals and the processing or manufacturing animal products and agricultural industries:
.....
- f. Fishing and fish processing, farming and breeding :
- g. University education, colleges or institutes of higher education:
- h. Private schools or nurseries :
- i. Training Colleges and institutes :
- j. Medical care through the establishment of private hospitals:



15- Commercial books kept by the establishment:

16- Income tax exemptions awarded to the establishment or the company as per other laws, if any:
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17- Specify the products of the establishment or the industrial company:
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18- Assets invested in production (in the case of establishments and companies engaged in industry or production):
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19- The establishment or the Omani Company's investment in fixed assets:
.....

20- Head office for management of the businesses of the establishment or the industrial company:
.....

21- Specify the years of exemption periods:

First year	: from	/	/	to	/	/
Second year	: from	/	/	to	/	/
Third year	: from	/	/	to	/	/
Fourth year	: from	/	/	to	/	/
Fifth year	: from	/	/	to	/	/

22- Paid up capital at the beginning of exemption period:
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23- Statement of net profit realized during the of exemption period

- Net profit realized during 1st year of exemption :
- Net profit realized during 2nd year of exemption :
- Net profit realized during 3rd year of exemption :
- Net profit realized during 4th year of exemption :
- Net profit realized during 5th year of exemption :

24- Statement of net loss incurred during the period of exemption from carrying on the main exempt activity

- Loss incurred during 1st year of exemption :
- Loss incurred during 2nd year of exemption :
- Loss incurred during 3rd year of exemption :
- Loss incurred during 4th year of exemption :
- Loss incurred during 5th year of exemption :



25- Governorate or the Region in which the establishment or Omani company carries on main activity- other than the head office:

26- Proposed period for renewal of exemption:

27- Date proposed for commencement of renewal of exemption period:

28- Percentage of Omani employees to all employees during the last two financial years of the exemption period:

29- Percentage of Omanisation prescribed by Ministry of Manpower for the sector in which the establishment or Omani company operates:

30- Distribution of the percentage of increase in Omanisation achieved by the establishment or the Omani company during last two financial years of exemption period in different managerial level of the establishment or Omani company

- Higher management :
- Professional and engineering works :
- Subordinate works :
- Other :

31- Specify whether products of the establishment or the Omani company – in the case of establishments and companies engaged in industry - are included in the lists of important strategies goods issued by the Ministry of Commerce and Industry :
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32- Specify whether the establishment or the Omani company – in the case of establishments and companies engaged in industry - achieved the Strategic Industrial criteria as per the Rules and Standards by the Ministry of Commerce and Industry based on the applicable Resolutions and Systems:

33- Specify whether the services provided by the establishment or the Omani company - in the case of establishments and companies carrying on service activities- are according to the level of performance which is consistent with the Rules and Standards applicable at the Ministry or the competent authority responsible for the implementation of laws, rules and regulations organizing the practice of such activities:
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34- Other details:



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- Name of applicant :
 - Designation :
 - Signature :
 - Date :
 - Stamp :
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Views of authorized Ministry: (Ministry of

1. Specify whether the establishment or the Omani company will continue to carrying on its main activity - during the proposed period of exemption- in the same field which it used to carry on during the exemption period:
2. Specify whether the license issued for the establishment or the Omani company to carry on the activity or its registration in the Register is valid during the for renewal period:
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3. Fulfillment or non-fulfillment of the conditions for exemption stipulated in the Income Tax Law and its Executive Regulation:
4. Specify the proposed period for renewal of exemption and the date of its commencement:
.....
5. Specify the view of the Technical Committee for the Organization, Development and Growth of Industry at the Ministry of Commerce and Industry in respect of establishments or companies commencing activity in the industrial field:
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Therefore, it is recommended:

1. To approve the request for renewal of exemption for a period of
Starting from / / 20 and expiring on / / 20 .
2. To reject the request for renewal of exemption for not meeting the legally required conditions for renewal.

Approved by his Excellency:Minister of, on / / 20 .

- Designation :
 - Signature :
 - Date :
 - Stamp :
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Views of the Secretariat General for Taxation at the Ministry of Finance: