



Oman Excise Tax Executive Regulations

Unofficial translation of Tax Authority
Decision No. 51/2020 issued on 13 July
2020

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Decision No. 51/2020

Excise Tax Executive Regulations

English translation (unofficial)

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**Tax Authority
Decision
No. 51/2020
Issuing Excise Tax Law Executive Regulations**

Based on the Excise Tax Law promulgated by Royal Decree No. 23/2019;

And in view of the exigencies of the public interest,

It has been decided as follows:

Article One

The provisions of the attached Executive Regulations for the Excise Tax Law shall come into effect.

Article Two

This decision shall be published in the Official Gazette and shall come into effect from the next day of its publication date.

Issued on: 21/11/1441 H.

Corresponding to: 13/07/2020 G.

Sultan bin Salem bin Saeed Al-Habsy,
Head of Tax Authority

Excise Tax Law Executive Regulations

Chapter One

Definitions and General Provisions

Article (1)

The following words and expressions provided under these regulations shall have the same meaning specified thereof under the Excise Tax Law above referenced and the following words and expressions shall also have the meaning outlined next to each of them unless the context of the text requires otherwise:

The Law:

Excise Tax Law

The Authority:

The Tax Authority

The Head:

The Head of the Authority

Tax identification number:

The number issued by the Authority to the registered person.

The Standard Price:

The excise goods price specified under the standard prices list issued by the Authority.

Article (2)

The Authority shall be responsible for stamping excise goods with a distinctive mark in accordance with the rules specified in co-ordination with the competent authorities, and the person liable to tax shall comply with all measures that enable the Authority to do the same.

Article (3)

The Units of the Administrative Apparatus of the State shall provide the Authority with a statement comprising licenses issued, renewed, expired, revoked or suspended on the following dates:

1. Within (15) fifteen days following the end of the months of June and December of each tax year with respect to the licenses issued or renewed.
2. Within (30) thirty days following the expiry, revocation or suspension of the license, provided that in such cases the statement shall include the reason and the date of revocation or suspension and, if the suspension was temporary, specify the duration.

Article (4)

The person liable to tax shall be notified of decisions of the Authority by any of the following means:

1. By hand delivery or registered mail to the address registered with the Authority.
2. By electronic mail to the email address registered with the Authority.
3. By text message to the phone (mobile) number registered at the Authority.
4. Through the online account set up by the Authority.

Article (5)

Any person responsible for assessing or collecting tax, or carrying out an audit, review or inspection, or adjudicating upon the grievances submitted by the registered person, shall keep any information obtained in their capacity as employees of the Authority or by reason of such capacity during their employment, strictly confidential.

It shall not be permissible for such a person or employee of the Authority to divulge any data, or to give third parties access to any document, data, file or otherwise, except in the circumstances specified under Article (42) of the Law, and subject to the written permission of the Head.

Chapter Two

The Responsible Person

Article (6)

The registered person shall submit an application for appointing the responsible person in the prescribed form, immediately upon registration and notify the Authority thereof.

Article (7)

In the event the responsible person intends to remain outside the Sultanate for a period exceeding (90) ninety days during the tax year, he shall notify the Authority in writing at least (15) fifteen days prior to his departure date from the Sultanate.

Such notification shall include the reason for remaining outside the Sultanate and the duration of absence and shall be accompanied by a request for approval to appoint another responsible person to act on his behalf during his absence.

The Authority shall issue its decision on the request for approval to appoint another responsible person within a period of (7) seven days at the latest from the date of the notification, failing which the request shall be deemed to have been approved.

Chapter Three

Scope of Tax Jurisdiction

Article (8)

The importer of excise goods shall declare the import of excise goods and the value of tax due thereon to the General Directorate of Customs in accordance with the specified procedures.

Article (9)

In the event of levying tax on excise goods or increasing the rate of tax on a specified category of excise goods, each person carrying out an activity related to such excise goods, such as import, production, trading or distribution, shall notify the Authority of the inventory of such goods prior to levy or increase in the prescribed form within (15) fifteen days from date of levy or increase.

The notification shall include the following information and documents:

1. General information on the owner of the excise goods and the type of the activity carried out;
2. Statement of the type and quantity of excise goods subject to tax or increased in the rate of tax;
3. Retail selling price of the excise goods;

4. Tax due on the excise goods;
5. Any other information or documents specified by the Tax Authority.

Chapter Four

Registration

Article (10)

An application for registration shall be submitted to the Authority in the prescribed form.

The application shall include the following information and documents:

1. General information on the applicant and the type of activity carried out;
2. Proposed location for the activity carried out;
3. A copy of updated commercial registration (CR);
4. Tax registration number for the purposes of income tax;
5. Customs number, if any;
6. Customs documents evidencing that the activity carried out by the applicant qualifies for suspension of customs duties, if any, in accordance with the Common Customs Law;
7. Type of excise goods produced, imported, or released for consumption;
8. Copies of licenses issued by the Units of the Administrative Apparatus of the State relating to the activity carried out;
9. Any other information or documents specified by the Authority.

Article (11)

The Authority shall notify the registered person of the registration certificate by any of the means specified under Article (4) of these Regulations.

The registration certificate shall mention the following information:

1. Name of the registered person;
2. Tax identification number;
3. Legal form of the registered person along with the commercial registration number;
4. Type of excise goods;
5. Any other information specified by the Tax Authority.

Article (12)

Each person liable to tax who has failed to obtain registration shall be deemed to have been registered from the date the Law comes into effect, without prejudice to the criminal investigation under clause (2) of Article (55) of the Law.

Article (13)

A registered person shall notify the Authority of any changes to the information previously submitted in the registration application within (30) thirty days from the occurrence of circumstances that require the change of information, in the prescribed form, accompanied by documents supporting the changes.

If necessary, a new registration certificate shall be issued with the same tax identification number with amendments, provided that the registered person surrenders the registration certificate previously issued to him.

Article (14)

A registered person shall notify the Authority of cessation of any activity related to excise goods, in full or part, within (15) fifteen days from date of cessation.

The notification shall include the following information:

1. Tax identification number;
2. Reason for cessation of activity related to excise goods;
3. Any other information specified by the Authority.

Article (15)

A registered person shall be deregistered if the person ceases to carry out the activity that resulted into registration, after compliance with all the obligations specified under the Law and these Regulations is verified.

The Authority shall notify the registered person of deregistration by any of the means specified under Article (4) of these Regulations. The notification shall include the date of deregistration.

Article (16)

A person who has been deregistered shall keep the accounting records and books referred to under Article (33) of the Law for a period of (5) five years from the date of notification of deregistration, and shall grant employees of the Authority with the authority for judicial enforcement, access to review such records and books and obtain copies thereof, whenever requested.

Article (17)

Registration provisions specified in this chapter shall not apply to a person engaged in irregular import of excise goods. For the purposes of this Article, irregular import shall mean import once in a period of (2) two years.

Chapter Five

Tax Warehouse

Article (18)

It shall not be permissible to establish a tax warehouse except after obtaining a license for the same from the Authority in accordance with the conditions and procedures prescribed under these Regulations.

Article (19)

An applicant shall satisfy the following conditions in order to apply for a license to establish a tax warehouse:

1. The applicant is registered with the Authority in accordance with the provisions of the Law;
2. The applicant evidences the necessary financial solvency to establish a tax warehouse;
3. The applicant does not have a final court judgment issued against him in any crime specified under the Law;
4. Any other conditions specified by the Authority.

Article (20)

An application for a license to establish a tax warehouse shall be submitted in the prescribed form and shall contain the following data and documents:

1. General information on the applicant;
2. Purpose of establishing a tax warehouse;

3. Type of excise goods intended to be kept in the tax warehouse;
4. Proposed location of the tax warehouse;
5. Copy of the registration certificate;
6. Evidence of financial solvency;
7. Proof of payment of the prescribed fees;
8. Any other information or documents specified by the Authority.

Article (21)

The proposed location of the tax warehouse shall satisfy all the technical conditions and specifications prescribed by the Authority.

Article (22)

An applicant shall submit an unconditional bank guarantee in favor of the Authority for the value and period specified by the Authority before an application for a license to establish a tax warehouse is considered by the Authority, and not later than (15) fifteen days from the date the Authority notifies the applicant to submit the bank guarantee, else the application shall be considered null and void.

The Authority shall have the power to deduct unpaid obligations of the licensee from the bank guarantee in settlement of such obligations. In case of such deductions, the licensee shall be required to reinstate the value of the bank guarantee within (30) thirty days of being notified to reinstate the value of the bank guarantee.

The Authority shall have the power to enforce the bank guarantee in case of breach of the license conditions or any other obligations by the licensee.

Under all circumstances, renewal of the license shall not be permitted unless the bank guarantee satisfies all the specified conditions and is of the value specified at the time of issuance of the license.

Article (23)

An application for a license to establish a tax warehouse shall be examined within a period not exceeding (30) thirty days from the date all the conditions and requirements prescribed under these Regulations are satisfied, and if no decision is issued on the lapse of such period, the application shall be deemed to have been rejected.

The applicant shall have the right to object against the rejection of the application to the Head of the Authority within a period not exceeding (60) sixty days of being informed of such decision. In the event the objection is not responded to within a period not exceeding (30) thirty days from the date the objection is submitted, it shall be deemed to have been rejected.

Article (24)

A license to establish a tax warehouse shall be valid for a period of (1) one year and shall be eligible for renewal subject to the fulfillment of all the conditions and requirements prescribed under these Regulations.

The application for renewal shall be submitted to the Authority at least (30) thirty days prior to the license expiry date, in the prescribed form, provided the application satisfies the conditions and requirements prescribed under these Regulations.

Article (25)

Premises where concentrates, powders, gels or any extracts are transformed into excise goods for the purpose of consumption in such premises shall not be eligible for a license for establishment of a tax warehouse.

Article (26)

The licensee shall establish and operate the tax warehouse only within the boundaries approved under the license for establishment of a tax warehouse.

Article (27)

The licensee shall not assign the license for the establishment of a tax warehouse, directly or indirectly, or the rights and obligations arising from the license, or cause change in the legal form of the licensee likely to result in a change in ownership or shareholdings, without the approval of the Authority.

Article (28)

The licensee shall be required to inspect excise goods before placing them in the tax warehouse and take all measures necessary and prudent to secure them from the risk of loss, damage or destruction.

Article (29)

The licensee shall submit a report of all entry and exit of excise goods into the tax warehouse within (2) two days of such entry or exit, in the prescribed form, to the Authority, accompanied by the supporting documents prescribed by the Authority.

The licensee shall also maintain accounting records and books in accordance with the provisions of Article (33) of the Law.

Article (30)

The licensee shall notify the Authority of any changes to the information stated on the license to establish the tax warehouse within (30) thirty days of the occurrence of such changes, in the prescribed form, accompanied by documents supporting the changes.

Article (31)

The Head of the Authority or his representative shall be empowered to revoke the license to establish a tax warehouse under any of the following circumstances:

1. Failure to use the tax warehouse for a period of (90) ninety days from the date of issuance of such license, unless specifically approved or permitted by the Authority;
2. Exceeding the boundaries approved under the license;
3. Assigning such license, directly or indirectly, or the rights and obligations arising from such license, or causing change in the legal form of the licensee likely to result in a change in ownership or shareholdings, unless specifically approved or permitted by the Authority;
4. Failure to submit the report referred to under Article (29) of these Regulations to the Authority;
5. Failure to maintain the accounting records and books referred to under Article (29) of these Regulations;
6. Obstructing employees of the Authority with the authority for judicial enforcement from carrying out their duties specified under the Law and these Regulations;
7. Violating the conditions of such license.

The Authority shall be required to notify the licensee of the revocation of its license and the reason for revocation by any of the means specified under Article (4) of these Regulations.

The licensee shall have the right to object to the decision of revocation to the Head of the Authority within a period not exceeding (60) sixty days of being informed of such decision. In the event the objection is not responded to within a period not exceeding (30) thirty days from the date the objection is submitted, it shall be deemed to have been rejected.

Article (32)

The license for the establishment of a tax warehouse shall lapse under any of the following circumstances:

1. If the licensee fails to satisfy any of the conditions prescribed for grant of license under these Regulations;
2. Expiry of the license without renewal;
3. Issuance of a court order declaring bankruptcy of the licensee;
4. Liquidation, dissolution or cessation of business of the Licensee;
5. If it proved that the licensee has obtained the license by deception, forgery, fraud or submission of incorrect data or information;
6. If the licensee dies during the validity of the license and the licensee's heir(s) do not request for a transfer of license within a period not exceeding (60) sixty days of the date of death, or where the licensee's heir(s) requests for a transfer of license, but the conditions prescribed for grant of license under these Regulations are not satisfied;
7. If the licensee requests for cancellation, subject to verification of compliance of all obligations prescribed under the Law and these Regulations and the submission of reports of stock count and balance of excise goods in the tax warehouse up to the date preceding submission of the application accompanied with the statement of tax due thereon.

Chapter Six

Payment of Tax, Tax Suspension and Tax Exemption

Article (33)

Tax shall be due on the date the excise goods are released for consumption. Excise goods shall be deemed to be released for consumption in any of the following circumstances:

1. Production, import, or transportation of excise goods from other GCC states, in the Sultanate, outside a tax suspension situation;
2. Release of excise goods from a tax suspension situation;
3. Possession of excise goods outside a tax suspension situation where the tax on such goods remains unpaid;
4. Stockpiling of excise goods after tax is imposed on such excise goods;
5. Loss, damage or destruction of excise goods in a tax suspension situation, where the person liable to tax is unable to prove that the loss, damage or destruction was due to reasons beyond his control. In such cases, the person liable to tax shall notify the Authority within a period not exceeding (30) thirty days from discovering that the excise goods are lost, damaged or destroyed, in the prescribed form, along with reason for, and reports and documents supporting the loss, damage or destruction of excise goods as well as accounting records and books required to be maintained in relation to such excise goods.

The Authority shall have the right to inspect the tax warehouse to verify the occurrence of loss, damage or destruction, and to take stock of the inventory of excise goods within (30) thirty days of the date of receipt of notification. The licensee shall be entitled to dispose of the damaged or destroyed excise goods after the Authority completes its inspection and permits the disposal of the goods after documenting the occurrence of the loss, damage or destruction and the stock count of excise goods in the inspection report.

In the event the licensee fails to notify the Authority within (30) thirty days of the date of receipt of notification, or if it is proved that the occurrence of loss, damage or destruction was not due to reasons

beyond his control or that the reports and documents submitted by him are inaccurate, the excise goods shall be deemed to be released for consumption on the date of loss, damage or destruction.

Article (34)

Tax shall be suspended on the excise goods in any of the following circumstances:

1. Production, transformation, possession, storage, transportation or receipt of excise goods in a tax warehouse;
2. If the excise goods are in a customs suspension situation;
3. Transportation of the excise goods in any of the following circumstances:
 - a. Transportation from one tax warehouse to another tax warehouse in the Sultanate;
 - b. Transportation from one tax warehouse in the Sultanate to another tax warehouse in one of the GCC states, or vice versa;
 - c. Transportation from a tax warehouse in the Sultanate to a point of export in one of the GCC states, with the intention of export or re-export outside the GCC;
 - d. Transportation from a point of import in the Sultanate to a tax warehouse in the Sultanate.

Article (35)

Exemptions specified under Article (27) of the Law shall be granted only on approval of the exemption application made for excise goods that are not intended for commercial purposes.

Article (36)

An application for refund of tax on excise goods received by diplomatic and consular missions, international organizations, heads and members of diplomatic and consular missions accredited by the Sultanate, shall be submitted in the prescribed form duly attested by Ministry of Foreign Affairs along with such details and supporting documents prescribed by the Authority.

Article (37)

Excise goods which are exempted under clause (1) of Article (27) of the Law shall not be disposed or assigned except between parties and persons specified under such clause, unless the reciprocal treatment condition has stipulated otherwise, or else goods shall be re-exported or destroyed in accordance with the conditions prescribed by the Tax Authority.

Disposal or transfer of excise goods covered under clause (1) of Article (27) of the Law shall be permitted subject to the satisfaction of the following conditions:

1. The beneficiary of the exemption shall submit an application to the Authority notifying the intention to assign or dispose the exempted excise goods, in the prescribed form, along with the details and documents prescribed by the Authority and a statement of the type and quantity of excise goods.
2. The Authority shall issue its decision on the application within a period not exceeding (15) fifteen days from the date the applicant submits the details and documents prescribed by the Authority. In the event the decision is not issued within the specified time, it shall be deemed to have been rejected.
3. The Authority shall notify the applicant of its approval.

Chapter Seven

Transportation of Excise Goods

Article (38)

Transportation of excise goods in tax suspension situation under sub-clauses a, c and d of clause 3 of Article (34) of these Regulations shall not be permitted unless approved by the Authority. An application for approval shall be submitted in the prescribed form and shall include the following information and documents, depending on the circumstances:

1. Type of excise goods and quantity;
2. Rate of tax;
3. Retail selling price and the standard list price specified for each excise good;
4. Proof of completion of customs procedures for imported excise goods;
5. Tax due;
6. Confirmation of transportation from the licensee receiving the excise good;
7. Location from where the excise goods are sought to be transported and the destination;
8. Mode of transportation used for transporting the excise goods;
9. Time expected for completion of the transportation of excise goods;
10. Any other information or documents prescribed by the Authority.

The Authority shall examine the application within a period not exceeding (7) seven days from the date the applicant submits the details and documents prescribed by the Authority. In the event the decision is not issued within the specified time, it shall be deemed to have been rejected.

Article (39)

Person liable to tax shall submit an unconditional bank guarantee in favor of the Authority for the value of tax due on the excise goods intended to be transported, and for the duration determined by the Authority. The Head of the Authority shall be empowered to waive the submission of bank a guarantee in case of transportation of excise goods between two tax warehouses of the same licensee.

Article (40)

Each approval issued for the transportation of excise goods shall bear a unique number and shall be valid for (15) fifteen days from the date of issuance.

Article (41)

The licensee transporting the excise goods shall notify the Authority if the recipient licensee does not receive such excise goods and the Authority shall have the power to take such measures as it deems necessary in such a case.

Article (42)

The recipient licensee shall submit to the Authority, immediately upon receipt of the excise goods at the tax warehouse, a statement including details of the type and quantity of the excise goods received. The licensee transporting the excise goods shall also submit to the Authority, all the documents related to the export or re-export of the excise goods.

The Authority shall have the power to take such measures as it deems necessary in case of discrepancy between the quantity or type of the excise goods received and that declared in the statements of the licensee transporting the excise goods or the documents related to the export or re-export of excise goods.

Article (43)

As an exception to the provisions of Article (38) of these Regulations, a licensee shall be permitted to transport excise goods between two or more tax warehouses licensed to him, without obtaining the approval of the Authority, provided that the licensee attaches a detailed report of all such movement of excise goods between the licensed tax warehouses to the tax return, in the prescribed form along with all the information and documents prescribed by the Authority.

The Authority shall have the power to take such measures as it deems necessary in case the licensee fails to submit the above-mentioned report, or if there is a discrepancy between the quantity or type of excise goods declared under such report and that received in the tax warehouse.

Chapter Eight

Tax Return and Tax Records

Article (44)

The registered person shall submit a tax return, online, on the Authority's portal in the prescribed form and such tax return shall contain:

1. General data of the registered person;
2. Tax identification number of the registered person;
3. License number of the tax warehouse(s), if any;
4. Customs number;
5. Tax period for which the tax return is being submitted;
6. Type of excise goods and their value;
7. Statement of excise goods produced, imported, possessed, transformed or released for consumption and the excise goods released, transported, lost, damaged or destroyed during the tax period for which the tax return is being submitted;
8. Tax due during the tax period for which the tax return is being submitted;
9. Any information prescribed by the Authority.

Article (45)

In order to exempt an importer from the submission of a tax return, it shall be necessary to satisfy the following conditions:

1. The activity shall be limited to import;
2. The importer shall not be a licensee with a license to establish a tax warehouse;
3. The value of excise goods imported during the tax period shall not exceed (5,000) five thousand Omani Riyals.

Article (46)

If the registered person fails to submit the tax return on the due date prescribed under Article (29) of the Law, the Authority shall have the power to assess the tax for the tax period.

The Authority shall adjust the tax return submitted by the registered person if it discovers that it contains an error or omission, and shall notify the registered person of the assessment or adjustment and the grounds for such assessment or adjustment along with:

1. Date of assessment or adjustment tax;
2. Tax period to which the assessment or adjustment relates;
3. Value of excise goods;
4. Tax due and due date for payment;
5. Grounds for assessment and adjustment;
6. Any other information prescribed by the Authority.

Article (47)

An importer of excise goods shall submit to the Authority a statement of excise goods imported during the tax year within (30) thirty days of the lapse of such tax year and the statement shall include the following information:

1. Tax identification number;
2. Type and quantity of imported excise goods;
3. Harmonized system code of imported excise goods;
4. Retail sale price of excise goods;
5. Rate of tax;
6. Value of tax paid to the Directorate General of Customs;
7. Any other information prescribed by the Authority.

Article (48)

The registered person shall maintain the following records, books and documents:

1. Record of stock of excise goods;
2. Record of operations carried out on the excise goods;
3. Record of movement of excise goods;
4. Copies of invoices of excise goods imported along with the customs data and proof of settlement of tax thereon;
5. Record of exports and re-exports;
6. Documents evidencing entry of excise goods in a tax suspension situation;
7. Copies of purchase and sales invoices;
8. Financial statements and income statements;
9. Any other records, books or documents prescribed by the Authority.

The above-mentioned records, books and documents shall be retained for a period of (5) five years following the end of the tax year for which the tax return has been submitted. It shall be permitted to maintain such records, books and documents electronically, subject to approval of the Authority.

Chapter Nine

Collection of Tax and Refund

Article (49)

The person liable to tax shall settle tax on the prescribed dates by:

1. Issuing a bank draft in favor of the Authority;
2. Depositing the tax due in the Authority's current account opened for this purpose, provided that a stamped copy of the deposit slip issued by the bank where funds have been deposited shall also be submitted;
3. Issuing a written instruction for a wire transfer from the account of the person liable to tax to the Authority's account, provided that the tax due shall not be considered settled until the tax amount in full is recorded in the Authority's account;
4. Any other method prescribed by the Authority.

Article (50)

The Directorate General of Customs shall collect the tax due on imported excise goods at the applicable rate and value in accordance with the prescribed procedures, and deposit it in a special account to be opened for this purpose.

The excise goods shall not be released unless the tax due is settled in full.

Article (51)

In the event of non-payment of the tax due by the prescribed due date, additional tax shall be due. The Head of the Authority shall be empowered to exempt the payment of additional tax, in full or part, under the following circumstances:

1. If the person liable to tax dies without a material estate;

2. If the person liable to tax proves he does not have the requisite funds to pay the tax due;
3. In the event of *force majeure* that prevents the payment of tax due on the due date;
4. In the event of dissolution or liquidation of the person liable to tax, or the person liable to tax is declared bankrupt and proceeds of the liquidation or receiver are insufficient to pay the tax due.

Article (52)

An application for exemption from the additional tax shall be submitted in the prescribed form, which shall include the information and documents prescribed by the Authority. The Authority shall issue its decision on the application within a period not exceeding (30) thirty days. In the event the decision is not issued within the specified time, it shall be deemed to have been rejected.

Article (53)

The Authority shall prepare a register to record information related to the tax accounts of each registered person, and such register shall be maintained for a period of (10) ten years.

A registered person shall have the right to apply to the Authority to access the information related to him, and make copies thereof, in accordance with the rules prescribed by the Authority.

Article (54)

A registered person shall be entitled to offset tax paid on the excise goods that are used as inputs in the production of another excise goods subject to tax, by deducting it from the tax declared in the tax return submitted for the tax period in which tax is due on the excise goods produced, provided that the tax return shall be accompanied with the following documents:

1. Copy of the purchase invoice of excise goods used as inputs in the production process;
2. Proof that the supplier of the excise goods, used as inputs in the production process, has paid the tax due on such excise goods;
3. Proof that the excise goods, on which tax due has been paid, are used in the production of other excise goods subject to tax;
4. Any other documents specified by the Tax Authority.

Article (55)

The Authority has the right to offset sums paid by the person liable to tax and the sums legally due and payable under any other tax Laws, where the sums intended to be set-off are final and not in dispute.

The offset shall be done in the following order:

1. Offset between the sums paid by the person liable to tax in excess to what is legally due, and the sums legally due and payable under the Law and these Regulations;
2. Offset between the sums paid by the person liable to tax in excess to what is legally due, and the sums legally due and payable under any other tax laws.

The Authority shall notify the person liable to tax of the offset and its result in the prescribed form.

Article (56)

Tax shall be refunded in the following cases, subject to the corresponding conditions and procedures:

1.	Tax paid by diplomatic and consular missions, international organizations, heads and members of diplomatic and consular bodies accredited by the Sultanate	<p>The concerned person shall submit an application to the Authority in the prescribed form duly attested by the Ministry of Foreign Affairs, along with the information and documents prescribed by the Authority, and in particular the following:</p> <ul style="list-style-type: none"> a. Copy of the purchase invoice stating the invoice number, date, name of supplier and value of tax paid; b. Tax identification number and tax registration number of the supplier of the excise goods, if any; c. Statement issued by the supplier stating the type of the excise goods and proof of settlement of tax due; d. Value of tax claimed in refund.
2.	Tax paid on excise goods released for consumption to another GCC state	<p>The concerned person shall submit an application to the Authority in the prescribed form, along with the information and documents prescribed by the Authority. If the applicant is an un-registered person, then the application shall necessarily include the following information and documents:</p> <ul style="list-style-type: none"> a. Copy of the purchase invoice stating the invoice number, date, name of supplier and value of tax paid; b. Copy of the sales invoice stating the invoice number, date; c. Tax identification number and tax registration number of the supplier of the excise goods, if any; d. Type of excise goods and date of transport; e. Retail sale price; f. Value of tax; g. Value of tax claimed in refund; h. Any other information or documents prescribed by the Authority. <p>The refund shall only be allowed in cases where the recipient of excise goods in the other GCC state is registered for the purposes of tax in such state and not in the Sultanate, and has paid the tax due.</p>
3.	Tax paid in excess of tax legally due	<p>The concerned person shall submit an application to the Authority in the prescribed form stating the value of tax paid in excess, the reason for excess payment, the tax period during which the error occurred, along with the information and documents prescribed by the Authority.</p> <p>The refund shall only be allowed where the sums are final and not in dispute.</p>

Chapter Ten

Audit and Tax Inspection

Article (57)

Audit under Article (39) of the Law shall be carried out on records maintained by the registered person. Where the records are maintained electronically, the Authority shall have the power to inspect the systems to test their security and efficiency.

The Head of the Authority shall have the powers to lay down special rules for excise goods of special nature.

Article (58)

The Authority shall have the power to summon the responsible person at a time and place specified in the notice issued to the responsible person in this regard, in order to question him in relation to transactions legally liable to tax or payment of tax.

Article (59)

Employees of the Authority with power for judicial enforcement shall have the right to enter the tax warehouse or any place where the activity in relation to the excise goods is carried out, the workplace and any other location related to carrying out the activity.

They shall also have the right to inspect records referred to under Article (48) of these Regulations, obtain copies of such records, interview employees, question them, examine all matters related to technical, financial, and administrative aspects of the activity related to the excise goods during official working hours and take any measures considered necessary to achieve the purposes of the Law and the registered person shall be obliged to provide everything necessary to enable them to carry out their work.

Article (60)

Employees of the Authority, with power for judicial enforcement, shall have the right to inspect and test automated or electronic systems used by the licensee or the registered person in relation to excise goods.

Article (61)

Employees of the Directorate General of Customs shall have the right to inspect excise goods upon the entry into or exit from the Sultanate.

The Authority shall have the power to request any data related to the excise goods, imported or exported, from the importer or exporter, as the case may be.

Article (62)

The Tax Authority shall notify the registered person of the date and place of tax inspection and its estimated duration not less than (15) fifteen days prior to such date, provided that the notification includes, in particular, the tax periods subject to the inspection, and required records, books, and documents to be inspected.

The Authority may perform the tax inspection without prior notification in the event that it has serious doubts of tax evasion by the registered person.

Article (63)

The tax inspection shall be carried out at the place the registered person carries out the activity related to excise goods and during official working hours.

The tax inspection may be carried out at the Authority's headquarters in cases determined by the Head of Authority. In such cases the registered person shall provide the Authority with the requisite records, books or documents, within the timeframe specified in the notification referred to under Article (62) of these Regulations.

In all cases, the employees of the Authority, with power for judicial enforcement, shall have the right to enter any place connected to the registered person to carry out the inspection.

Article (64)

The registered person shall be obliged to allow employees of the Authority, with power for judicial enforcement, to enter the premises and grant them access to the records, books and documents to be inspected and allow them to obtain copies thereof, within (3) three days from the date of the request date.

If the registered person provides sufficient evidence of the difficulties in providing such records, books and documents within the specified period, the Head of the Authority may grant the registered person another appropriate period.

Article (65)

The duration of the tax inspection shall not exceed (3) three months starting from the date of commencement the tax inspection. The Head of the Authority may extend the inspection for a similar period upon request of the concerned employee carrying out the inspection, provided that the employee states the reasons and justifications for the extension in the application.

The inspection must be limited to the tax periods specified in the notification referred to under Article (62) of these Regulations, unless the Head of the Authority exercises his discretion to conduct the inspection for other tax periods.

Article (66)

The Tax Authority shall notify the registered person of the results of the tax inspection and the notification shall include the following:

1. Tax assessment or adjustment of the tax return, depending on the circumstances;
2. The tax period for which the tax assessment is prepared, or adjusted;
3. The date of the tax assessment or adjustment of the tax return;
4. The value of the excise goods;
5. The tax period(s) subject to the adjustment of the tax return;
6. The grounds on which tax was assessed or tax return was adjusted;
7. The value of tax due, and the payment due date;
8. Any other information prescribed by the Authority.

Article (67)

It shall not be permissible to re-inspect a tax period or matters that have previously been inspected, carry out a tax assessment or adjust the tax return for such period, except in cases where there is new information that affects the computation of the value of tax imposed, provided that the re-inspection shall be limited to what is stated in such information.

Chapter Eleven

Objections and Tax Appeal

Article (68)

The registered person may object to an assessment or adjustment of a tax return by the Authority within (45) forty-five days from the date of being informed of the assessment or adjustment.

The appellant shall deposit (3) three copies of the written appeal to the Committee's Secretariat. The appeal shall be drafted in Arabic, signed by the responsible person or his representative, and shall include data related to the registered person, the subject of the appeal, the grounds of appeal, the claims along with all other the supporting information and documents.

The Committee's Secretariat shall hand over a copy of the appeal to the appellant, acknowledging therein the date of submission and the date for review of the appeal, and shall record the details of the appeal in the register referred to in clause (1) of Article (71) of these Regulations.

Article (69)

The Committee's Secretariat shall hand over a copy of the appeal and its attachments to the Authority no later than (7) seven days from the date of its submission. The Authority shall deposit its response to the appeal with the supporting information and documents, if any, with the Committee's Secretariat within (30) thirty days of receiving the appeal.

Article (70)

The Committee's Secretariat shall notify the Authority and the registered person of the scheduled date for the review of the appeal in the prescribed form, provided that the notice shall be served at least (7) seven days prior to the scheduled date. If the representative of the Authority or the registered person does not attend the review on the scheduled date, the Committee shall have the right to adjudicate upon the appeal in light of the documents submitted.

Article (71)

The Committee shall maintain the following registers:

1. Register of appeal
2. Register of hearings
3. Register of decisions issued by the Committee
4. Any other registers required by the nature of the work of the Committee, and determined by a decision of the Chairman of the Committee

Entries in the above-mentioned registers shall be made by the Committee's Secretariat.

Article (72)

The Committee's work procedures shall be as follows:

1. The Secretary of the Committee shall send a statement of the appeals registered to the Chairman of the Committee not less than (7) seven days prior to the scheduled date for review.
2. The Chairman of the Committee shall appoint one or more members of the Committee, who shall examine the appeals referred, and prepare the draft decision for each appeal.
3. The Committee shall hold its meetings at the Authority, or any other place specified by the Chairman of the Committee.

4. The draft decision shall be presented to the Committee, and the deliberation thereon shall take place in a private session after reviewing the appeal submissions, and the session shall be documented with minutes signed by the Chairman of the Committee, members present and the Secretary of the Committee.
5. The decision shall be issued after deliberation, not subject to any condition, and in accordance with the provision of Article (47) of the Law.

Article (73)

The Committee shall follow the general principles and procedures for legal proceedings:

1. Taking all measures in facing the appellant and the Authority.
2. Allow the appellant and the Authority access to the information and documents, including reports of technical expert(s), provided by each party.
3. Discuss all the items of the dispute between the appellant and the Authority and the defenses presented and respond to them all.
4. Notify the appellant and the Authority in the manner prescribed by Law.
5. Comply with the requests made in the appeal.
6. Provide reasons for the decisions.
7. Adhere to legally prescribed deadlines.

Article (74)

The notifications and decisions issued by the Committee shall be communicated by any of the means specified under Article (4) of these Regulations.

Article (75)

The request for deferring payment of disputed tax, in full or part, shall be submitted to the Chairman of the Committee in the prescribed form within a period not exceeding (30) thirty days from the date of submission of the appeal and the application shall include the reasons for the deferral, and the value of tax requested to be deferred.

The Committee shall issue its decision within (30) thirty days of the date of submission of the application for deferred of disputed tax. In the event the Committee approves the application, within (15) fifteen days from the date of notification of the approval, the appellant shall provide a bank guarantee in favor of the Authority, for the value of the deferred tax, valid until the appeal is decided.

Chapter Twelve

Administrative Penalties

Article (76)

The Head of the Authority shall have the power to levy an administrative penalty of not less than (500) five hundred Omani Riyals and not exceeding (5,000) five thousand Omani Riyals in the following circumstances:

1. Non-submission of tax returns, data, reports, information, accounts, records or any other information or documents required to be submitted.
2. Licensee violating the conditions of the license of the tax warehouse.
3. Violation of the rules, terms and conditions of stamping a distinctive mark.

Article (77)

The Head of the Authority shall have the power to levy an administrative penalty of not less than (1,000) one thousand Omani Riyals and not exceeding (10,000) ten thousand Omani Riyals in the following circumstances:

1. Obtaining refund of tax based on incorrect information or documents.
2. Transportation of excise goods under a tax suspension situation without obtaining the approval of the Authority.
3. Possession of excise goods released for consumption on which tax has not been paid.
4. Use of illegitimate means in order to evade payment of tax, in full or part.



Thank you

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