

## Oman tax card system to apply from 1 July 2020

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The Oman Tax Authority, in Decision No. 27/2020 issued on 18 May 2020, has announced that the tax card system established under the Income Tax Law shall apply from 1 July 2020. The tax card system provides a tax identification number to be used on certain communications and documentation.

The Tax Authority may impose a fine of between RO200 and RO5,000 on taxpayers who fail to obtain a tax card. Taxpayers should promptly obtain a tax card once the process on the Tax Authority's online portal is opened.

### Overview

One of the amendments to the Income Tax Law introduced by Royal Decree 9/2017 was the requirement for taxpayers in Oman to obtain a tax card. Amendments to the Executive Regulation issued in February 2019 included further procedures for obtaining the tax card, including a specific form to be submitted by taxpayers to the Tax Authority. However, an implementation date for the new tax card requirements was not provided.

On 18 May 2020, the Tax Authority issued Decision No. 27/2020, indicating that the tax card system will be implemented from 1 July 2020. The Decision sets forth that taxpayers will need to pay an application fee of RO10.

The Tax Authority has indicated in discussions with EY that taxpayers should apply for the tax card through the Tax Authority's online portal, which is being modified to enable this feature and should be available before the effective date of 1 July 2020.

Taxpayers will be required to state their tax card number on all correspondence, bills, editions, documents or concluded contracts. A tax card will be valid for a period of two years from the date of issue. Taxpayers are required to apply for renewal at least one month before the expiration of the tax card.

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