



Decision No. / 2020

Determining the Mandatory and Voluntary Registration Thresholds



G S P U & ASSOCIATES LLC
CHARTERED ACCOUNTANTS



Sultanate of Oman

Tax Authority

Chairman's Decision

Determining the Mandatory and Voluntary Registration Thresholds

The English translation of the Decision is intended for general guidance only. In the event of any ambiguity or discrepancy between the English and Arabic texts, the Arabic shall prevail.

Decision

No. / 2020

Determining the Mandatory and Voluntary Registration Thresholds

In accordance with the Value Added Tax Law issued by Royal Decree No. 121/2020,
And for the public interest.

It was decided:

Article One: The Mandatory Registration Threshold in accordance with the provisions of Article (55) of the aforementioned Value Added Tax Law shall be (38,500) thirty-eight thousand and five hundred Omani Rials.

Article Two: The Voluntary Registration Threshold in accordance with the provisions of Article (61) of the aforementioned Value Added Tax Law shall be (19,250) nineteen thousand two hundred and fifty Omani Rials.

Article Three: This Decision shall be published in the Official Gazette and shall come into effect from the day following the date of publication.

Issued on:

Corresponding to:

Saud bin Nasser Al Shukaili
Chairman of the Tax Authority