



G S P U & ASSOCIATES LLC
CHARTERED ACCOUNTANTS



TAXPAYER CHECKLIST

PRE-RETURN TAXPAYER
CHECKLIST QUESTIONNAIRE

www.gspuoman.com

SULTANATE OF OMAN TAX AUTHORITY
VALUE ADDED TAX
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TAXPAYER CHECKLIST

Note: All references to 'you' or 'your' in this checklist refer to 'the taxpayer'.

Preliminary Questions

a	VAT Identification Number (VATIN):	
b	Taxpayer Legal Name:	
c	VAT Return Period ending:	
d	Name of Responsible Person:	
e	What is the business's ISIC 4 classification listed with the Ministry of Commerce and Industry?	
f	Do you supply goods, services or both?	
g	Do you have a fixed place of business in Oman?	Yes / No
h	Do you operate in a Special Zone?	Yes / No
i	Is this Tax Return filed on behalf of a member of a VAT group?	Yes / No
j	What is the main sector in which you operate?	
k	Direct name and number of contact:	

Please provide additional details on 'Further information' worksheet if multiple classifications held.

*Please classify all income separately by group member, and complete the worksheet for intra-group revenues. Please provide additional details on 'Further information' worksheet if other sectors apply. *If contact is not reachable, the refund request may be rejected*

Important note: The total Tax Liability calculated in Box 7 (c) must be paid to the Tax Authority on or before the due date for this Tax Return.

If the Tax Liability is a negative amount. Please complete the Tax Refund section below.

Please tick the additional completed worksheets included with this checklist:	Please tick the below are provided (in PDF format):
Further Information	
STANDARD RATED SALES LISTING - BOX 1(a)	7 highest valued sales invoices subject to 5%
ZERO-RATED SALES LISTING - BOX 1(b)	7 highest valued sales invoices subject to 0%
EXEMPT SUPPLIES LISTING - BOX 1(c)	7 highest valued sales invoices of exempt sales
SALES OF USED GOODS UNDER PROFIT MARGIN LISTING - BOX 1(f)	7 highest valued sales invoices per Profit Margin
REPORTING OF SUPPLIES BETWEEN VAT GROUP MEMBERS (if applicable)	
SUPPLIES RECEIVED UNDER REVERSE CHARGE MECHANISM - BOX 2(b)	7 highest valued sales subject to Reverse Charge
EXPORTED GOODS AND SERVICES - BOX 3(a)	7 highest valued sales invoices of exports
DEFERRED IMPORTS OF GOODS INTO OMAN: VAT REPORTED IN RETURN - BOX 4(a)	
IMPORTS OF GOODS INTO OMAN: BOX 4(b)	
Output Tax Adjustments - Box 5(b)	Supporting docs to 7 highest valued adjustments
DEDUCTIBLE INPUT VAT ON PURCHASES - BOX 6(a)	7 highest valued purchases invoices subject to 5%
DEDUCTIBLE INPUT VAT ON IMPORTS - BOX 6(b)	
DEDUCTIBLE INPUT VAT ON FIXED ASSET PURCHASES - BOX 6(c)	7 highest valued capital asset purchases invoices
Input Tax Adjustments - Box 6(d)	Supporting docs to 7 highest valued adjustments

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PART A: SALES AND INCOME

STANDARD RATED INCOME - Box 1(a)	YES?	ACTION IF YES	NO?	ACTION IF NO	CONFIRM	NOT APPLICABLE
<p>Include the taxable base (VAT-exclusive value) of all taxable supplies made in Oman during the tax period. Include any nominal supplies which VAT is due on. Do not include zero-rated or exempt supplies.</p> <p>Include a transactional listing of all Standard Rated Sales in the worksheet, with data extracted from your accounting records and source documents. The total of this transactional listing should match the figure in Box 1(a).</p>						
<p>Review the transactional listing containing the data extracted from source documents to prepare for your VAT return. Were all tax invoices, simplified tax invoices, receipts, credit notes and debit notes 1 recorded in your listings?</p>		Please proceed to the next question.		Record all tax invoices, customer accounting tax invoices, simplified tax invoices, receipts, credit notes and debit notes for your standard-rated, zero-rated or exempt supplies. Mark 'Confirm' once completed.		
<p>Sales invoices should be numbered in sequential order. Were there any "missing" invoice numbers in 2 your listings?</p>		Please proceed to the next question.		Provide explanation in 'other information' box. Mark 'Confirm' once completed.		
<p>Review the transactional listing containing the data extracted from source documents to prepare for your VAT return. Did the month end cut-off date for your transactions fall on the last day of the Tax 3 Period?</p>		Please proceed to the next question.		<p>Please ensure that the cut-off date coincides with the last day of the Tax period to prevent omission of supplies.</p> <p>If any transaction falls after the cut-off date, you need to account for the transaction in the next VAT return unless the time of supply is triggered in the current VAT return.</p>		
<p>Have you received any customer payments during the tax period, for which a tax invoice had not yet 4 been issued? For example, a deposit or advance payment.</p>		<p>You must report Output Tax by including the VAT-exclusive deposit amount (100/105 of the gross payment received) in Box 1(a) of the current VAT return, unless the deposit relates to an exempt or zero-rated supply.</p> <p>Mark 'Confirm' to validate this is done.</p>		Please proceed to the next question.		
<p>Did you issue any sales invoices before 16 April 2021 in respect of: (a) goods which were delivered, or (b) services which were completed, 5 on or after 16 April 2021?</p>		<p>The goods or services supplied on or after 16 April 2021 are subject to VAT. You must issue a tax invoice showing VAT and include supply in Box 1(a) the Tax Return.</p> <p>Continuous services which straddle the date of 16 April 2021 shall have VAT applied to the part made from 16 April onwards.</p> <p>Mark 'Confirm' to validate this is done.</p>		Please proceed to the next question.		
<p>Have you charged VAT at the appropriate rate on all your supplies of goods delivered to a customer 6 address in Oman?</p>		If VAT has been applied at the zero-rate on any supplies, please complete the relevant questions under 'zero-rated income'		Please provide detail under 'Further information'.		
<p>7 Have you charged VAT at the appropriate rate on all your supplies of services made in Oman?</p>		If VAT has been applied at the zero-rate on any supplies, please complete the relevant questions under 'zero-rated income'		Please provide detail under 'Further information'.		
<p>8 Have you made any cash sales in Oman?</p>		If a gross (VAT inclusive) cash receipts has been collected for standard-rated supplies, please include the taxable base (100/105) of the gross receipt in Box 1(a) of the VAT return.		Please proceed to the next question		
<p>9 Have you issued any tax invoice with VAT which is not correctly charged?</p>		The VAT must be reported in Box 1(a) of your VAT return, unless you have issued a valid VAT-inclusive credit note to the customer		Ensure your declaration in Box 1(a) can be reconciled to the supply listings and any variances supported by source documents (e.g. invoices, credit notes).		

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<p>Did you issue any credit note to your customer for reduction in your sales amount (e.g. due to discount 10 given to the customer, goods returned, etc)?</p>		<p>If you have reported the original value of your standard-rated supply and accounted for the Output Tax in Box 1(a) of an earlier VAT return based on your tax invoice / debit note, you can reduce the value of your standard rated supply and Output Tax in your VAT return based on the credit note using Box 5(b).</p> <p>Alternatively, if the tax invoice and credit note are both issued in this period, you may subtract the credit note value from Box 1(a). Do not use Box 5(b) unless the full value has been reported in Box 1(a).</p>	<p>Please proceed to the next question.</p>		
<p>11 Is VAT charged on sales made to other companies in your corporate group, or made to related parties?</p>		<p>VAT must be charged on all inter-company charges (unless between members of a VAT group). VAT should be applied on the Fair Market Value, if this exceeds the consideration charged. The taxable base amount should be entered in Box 1(a).</p>	<p>If you are part of a VAT group, VAT need not be charged on supplies made to taxpayers who were members of the VAT group at the time of the supply.</p> <p>A listing of all income of the VAT group members, including the disregarded intra-group income, must be provided with this disclosure.</p>		
<p>12 Were tax invoices issued in foreign currency converted into Omani riyal using approved exchange rates?</p>		<p>Evidence of the rates used should be retained with the business records.</p>	<p>The Tax value of the invoice must be converted using the average purchase and sale price published by the Central Bank of Oman on the relevant date of supply.</p> <p>The taxable value shall be converted using the same rate and included in Box 1(a).</p> <p>Mark 'Confirm' to certify this is done.</p>		
<p>Did you sell or dispose any of your business assets (e.g. commercial property, plant & machinery, motor 13 vehicle) in Oman during the Tax Period?</p>		<p>You must account for Output Tax based on the consideration you received. The taxable base must be reported in Box 1(a).</p> <p>Mark 'Confirm' if completed.</p>	<p>Please proceed to the next question</p>		
<p>Did your customer make any trade-ins? If so, did you invoice the customer based on the net difference 14 of the sale price of the new item and trade-in value of the old item?</p>		<p>A trade-in transaction is treated as 2 separate supplies for VAT purposes.</p> <p>You must charge VAT on the full selling price of the goods that you sold and not on the net difference only. The full taxable base must be shown in Box 1(a).</p> <p>Please mark 'Confirm' to certify VAT is accounted on the full selling price.</p>	<p>Please proceed to the next question</p>		
<p>15 Did you receive grants, donation or sponsorships income in Oman?</p>		<p>If you receive grants, donations and sponsorship from donors, and do not provide benefits in return to the donors, the grants, donations and sponsorship received are not liable to VAT.</p> <p>However, if you provide benefits in return to the donor for the sum of money or goods, you are treated as making a supply to the donor and must include VAT on the amount received. The taxable base must be included in Box 1(a).</p>	<p>Please proceed to the next question</p>		
<p>16 Did you give away free samples of goods to your actual or potential customers in Oman?</p>		<p>If VAT has been deducted as Input Tax on the purchase, you have made a nominal supply of goods. You must account for Output Tax on the cost of the sample goods given away by including the taxable value in Box 1(a), unless the total annual value of all gifts will not exceed OMR 500.</p>	<p>Please proceed to the next question</p>		
<p>Were any business assets or goods used for personal purposes or non business purposes (e.g. used by 17 your employees for their private usage)?</p>		<p>If VAT has been deducted as Input Tax on the purchase, you have made a nominal supply of services. You must account for Output Tax by including the full cost of the services given away in Box 1(a) of the VAT return.</p>	<p>Please proceed to the next question</p>		
<p>18 Did you allow another person to occupy part of your business premises free of charge?</p>		<p>You are deemed to have made a supply of services. You must account for Output Tax by including the full cost of the services given away in Box 1(a) of the VAT return.</p>	<p>Please proceed to the next section [Zero-rated income]</p>		

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ZERO-RATED INCOME (EXCLUDING EXPORTED GOODS) - Box 1(b)	YES?	ACTION IF YES	NO?	ACTION IF NO	CONFIRM	NOT APPLICABLE
<p>Include the taxable base of all zero-rated supplies made to customers in Oman during the tax period (including supplies to customs suspension or to Special Zones). Refer to the notes below for the categories.</p> <p>Do not include exported goods or the supply of services to a non-resident customer (these are disclosed in Box 3). Do not include any supplies of goods or services for which the place of supply is not in Oman.</p> <p>Include a transactional listing of all Zero-Rated Sales in the worksheet, with data extracted from your accounting records and source documents. The total of this transactional listing should match the figure in Box 1(b).</p>						
19 Does the VAT return show any zero-rated income in Box 1(b)?		Please proceed to the next question.		Please skip to next section [Exempt Supplies]		
		The zero rate only applies to the items specified in the published decision of the Chairman.				
20 Have you zero-rated any supplies of food items, medicines or medical equipment?		Please mark Confirm to validate that zero-rate is only applied to qualifying goods		Please proceed to the next question.		
Have you zero-rated supplies of international transport using qualifying means of transport, or related 21 services?		Please describe the zero-rated services supplied in the 'Further information' box of this form. Mark 'Confirm' once completed.		Please proceed to the next question.		
22 Have you made zero-rated supplies of oil, oil derivatives or natural gas within Oman?		Zero-rating only applies to supplies made to taxable customers in the upstream and midstream sectors, as defined by the Ministry of Energy and Minerals. Please mark 'Confirm' to certify that the conditions for zero-rating are met.		Please proceed to the next question.		
Have you zero-rated any supplies of goods to, or supplies of goods within, customs suspension within 23 Oman?		Documents proving the transfer of goods must be certified by the Directorate General of Customs and kept by the supplier. Mark 'Confirm' to certify that these documents are available.		Please proceed to the next question.		
24 Have you zero-rated any supplies of services to customs suspension within Oman?		For zero-rating to apply, the services must be received for the purpose of authorized customs suspension activity. Zero-rating cannot apply to Exempted Services in Oman, or to restaurant, hotel, provision of food and beverages, cultural, artistic, sport, educational or recreational services. Mark 'Confirm' to validate that zero-rating is correctly applied.		Please proceed to the next question.		
25 Have you zero-rated any supplies of goods to, or supplies of goods within, Special Zones within Oman?		For zero-rating to apply, the customer must be a Taxable Person, registered with the Operating Authority, and using those goods for the purpose of its authorized Zone activity. Documents proving the transfer of goods must be certified by the Operating Authority (or Directorate General of Customs) and kept by the supplier. Mark 'Confirm' to certify that these documents are available.		Please proceed to the next question.		

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26 Have you zero-rated any supplies of services to Special Zones within Oman?	For zero-rating to apply, the customer must be a Taxable Person, registered with the Operating Authority, and using those services for the purpose of its authorized Zone activity. Zero-rating cannot apply to Exempted Services in Oman, or to restaurant, hotel, provision of food and beverages, cultural, artistic, sport, educational or recreational services. Mark 'Confirm' to validate that zero-rating is correctly applied.	Please proceed to the next question.		
27 During the tax period have you made any other type of zero-rated supply to a customer in Oman, which is not listed above?	Please provide description in 'Further information' section.	Please proceed to the next section [Exempt Supplies].		
<p>EXEMPT SUPPLIES - BOX 1(c)</p> <p>Include the value of all exempt income in Box 1(c). See the categories below.</p> <p>Do not include any income which is not within the scope of Oman VAT (such as supplies before 16 April, or supplies listed in article 18 of the VAT Law), or supplies for which the place of supply is outside Oman.</p> <p>Include a transactional listing of all Exempt supplies in the worksheet, with data extracted from your accounting records and source documents. The total of this transactional listing should match the figure in Box 1(c).</p>	YES? ACTION IF YES	NO? ACTION IF NO	CONFIRM	NOT APPLICABLE
28 Have any supplies of tax exempt services been included in Box 1(c)?	Please proceed to the next question	Please skip to next section [Exports]		
29 Have you made exempt supplies of financial services?	<p>Exempt financial services may only be provided by banks and licensed financial institutions.</p> <p>Explicit fees, commissions or commercial deductions payable for financial services are subject to VAT and must be included in Box 1(a).</p> <p>Mark 'Confirm' to validate that reported exempt financial services meet these conditions.</p>	Please proceed to the next question		
30 Have you made exempt supplies of healthcare as a licensed Medical Institution or education services as a licensed educational institution?	Please provide detail in the 'Further information' field.	Supplies of healthcare or education by non-licensed providers is subject to VAT.		
31 Have you made exempt supplies of residential property or undeveloped land?	<p>Please provide detail in the 'Further information' field.</p> <p>Exemption does not apply to sale of new residential properties, short-term leases of less than 3 months, or accommodation in a hotel, compound or similar establishment. VAT is chargeable at 5% on these supplies.</p>	Please proceed to the next question		
32 Have you made exempt supplies of local passenger transport?	Please provide detail in the 'Further information' field.	Please proceed to the next section [Exports]		

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SUPPLY OF GOODS USING PROFIT MARGIN MECHANISM - Box 1(f)	YES?		NO?		CONFIRM	NOT APPLICABLE
Include the profit margin for goods sold under the profit margin scheme for second-hand goods in Box 1(f). Include a transactional listing of all profit margin sales in the worksheet, with data extracted from your accounting records and source documents. The total of this transactional listing should match the figure in Box 1(f).	ACTION IF YES		ACTION IF NO			
33 Do you have approval from the Tax Authority to use the Profit Margin Mechanism on these Used Goods?		Confirm that the approval applies to these specific used goods and the dates on which the supply took place. Proceed to the next question.		The profit margin scheme cannot be used without approval from the Tax Authority. Please report VAT on sales of used goods in Box 1(a), based on the full consideration received.		
34 Were the goods: a) purchased from a non-taxable person, from a person who sold the goods using the Profit Margin mechanism, or from a Taxable Person who is not allowed to deduct Input Tax on the Goods; and b) sold whilst located in Oman?		Please proceed to the next question		Goods which do not meet these criteria are not eligible for the profit margin scheme. Please report VAT on the full consideration received in Box 1(a).		
35 Have you issued a Profit Margin Self-Invoice and retained the appropriate records for use of the profit margin scheme, as detailed in Regulations and in your approval from the Tax Authority?		Include the total VAT exclusive profit margin on sales of used goods in Box 1(f). This is calculated as the gross profit margin multiplied by 100/105. The VAT payable will be automatically calculated.		Please check the records requirements and ensure that a Profit Margin Self-Invoice is issued for all purchases. Mark 'Confirm' to validate this is done.		
Include the value of all exported goods and services in Box 3(a). For goods: this is the sales value, or the other commercial value disclosed on the export documentation. The export sales value may include any freight or charges included within the price charged to the customer in respect of delivering the goods to the named destination. Exported services include supplies of services made from Oman to residents in a non-GCC country, where the non-resident benefits from that service outside of the GCC. Do not include services which have a place of supply outside of Oman. [*] Currently, the GCC States have not fully implemented the GCC VAT system, meaning all exports of goods or services outside Oman are treated as ex-GCC exports. Include a transactional listing of all Exports in the worksheet, with data extracted from your accounting records and source documents. The total of this transactional listing should match the figure in Box 3(a).	YES?		NO?		CONFIRM	NOT APPLICABLE
36 Have you reported any exports of goods in Box 3(a)?		Please proceed to the next question		Please skip to next section [Output Tax Adjustments]		
37 Have the goods been physically exported to a place outside of Oman [*], without consumption, use or change between the supply or export?		Please proceed to the next question		The goods must be physically exported within 90 days from the date of Supply. If export does not take place, VAT must be accounted for at the appropriate rate for a domestic sale. Please mark Confirm if the goods are intended to be exported within 90 days.		
38 Do you hold documents issued by the Directorate General of Customs, and commercial documents, proving the export of goods took place for all exported goods included in Box 3(a)?		Please proceed to the next question		Please provide more detail in 'Further Information' section. If the export of goods cannot be proved, VAT must be accounted for at the appropriate rate for a domestic sale.		

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<p>39 Have you zero-rated the supply of services to customers who are not resident in Oman [*]?</p>		<p>Zero-rating may apply provided that Customer benefits from the services outside of Oman. This provision cannot be used for zero-rating: a) transport services; b) services relating to real estate; c) rental of means of transport by a non-taxable customer; d) telecommunication services and electronically supplied services; or e) restaurant and hotel services, provision of food and beverages, cultural, artistic, sport, educational and recreational services.</p> <p>Mark 'Confirm' to validate that zero-rating is correctly applied. Include the taxable base in Box 3(a).</p>				
<p>Other business income / activities Not included in VAT return</p>	YES?	ACTION IF YES	NO?	CONFIRM	CONFIRM	NOT APPLICABLE
<p>Have you made any supplies which did not take place in Oman (such as goods situated outside Oman, or services relating to land outside Oman), but which would have been taxable (at 5% or 0%) if supplied in Oman?</p>		<p>Please provide detail in the 'Further information' field.</p> <p>This information is not included in the VAT return but is relevant for your right to deduct input tax on corresponding expenditures.</p>				
<p>Are there any other types of income from your daily transactional reports, or from your accounting records relating to the Tax Period, which are not reported in Box (1) or Box (3)?</p>		<p>Please provide detail in the 'Further information' field.</p> <p>Any consideration received for a taxable supply should have VAT applied at the appropriate rate.</p>				
<p>ADJUSTMENTS TO TOTAL VAT DUE - Box 5(b)</p> <p>Include any adjustment to the Tax due which is proper to this tax period, and where the Tax due is not calculated from the Income reported in Boxes 1 or 3.</p> <p>Include a listing of any adjustments made in the worksheet. The total of this transactional listing should match the figure in Box 5(b).</p>	YES?	ACTION IF YES	NO?	CONFIRM	CONFIRM	NOT APPLICABLE
<p>If credit notes have been issued to customers for: (a) full or partial cancellation, return or rejection of a supply, or (b) a discount based on a published commercial discount policy, 42 has the Output Tax been reported on the full value of the original invoice in an earlier VAT return?</p>		<p>Include a negative adjustment for the VAT value shown on the credit note in Box 5(b). Ensure your records show that the customer has been refunded or did not pay the part of the value credited.</p>				
<p>Has the taxpayer written off a debt as a bad, with twelve months having passed since the date of a supply on which Output Tax has been reported to the Tax Authority?</p>		<p>An adjustment for non-payment may only be made if the required procedures specified to collect the debt are carried out. If these are carried out, an adjustment to the VAT can be made through Box 5(b).</p>				
<p>44 Have any other adjustments been made to Output Tax due in the period?</p>		<p>Please provide detail in the 'Further Information' section.</p>				

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PART B: INPUTS (PURCHASES, EXPENDITURES AND IMPORTS)

Purchases from outside of GCC subject to Reverse Charge Mechanism - Box 2(b)					
Include the total taxable value of purchases subject to the reverse charge (see notes below), converted to OMR. The VAT payable is automatically calculated at 5% of the taxable base.					
Include a transactional listing of all purchases subject to the reverse charge in the worksheet, with data extracted from your accounting records and source documents. The total of this transactional listing should match the figure in Box 2(b).	YES?	ACTION IF YES	NO?	ACTION IF NO	CONFIRM
45 Did you procure services from non-resident suppliers ("imported services") during the Tax Period?		Please proceed to next question		Please skip to next section [Imports of Goods]	
Were the services for transport, hotel, entertainment or similar services performed wholly outside Oman, or did the services relate to real estate situated outside Oman?		The services are not subject to VAT in Oman. These should not be included in the VAT return.		Please proceed to next question	
47 Would the services been subject to VAT if supplied by a Taxable supplier in Oman?		All such services must be reported in Box 2(b) of the VAT return. The taxable value is the invoice value, converted to OMR using the official daily exchange rate. The VAT payable is automatically calculated at 5% of the taxable base.		Services which would be exempt or zero-rated should not be included in Box 2(b) of the VAT return.	
Does the figure in Box 2(b) include all intercompany charges made for Taxable services received from overseas group companies or connected persons?		If you are unable to deduct input tax in full, the taxable value will be the higher of open market value, invoice value or payment made.		Intercompany charges from non-resident companies must be included in Box 2(b). Please mark 'Confirm' once included.	
49 Are any of your in-scope imported services subject to withholding tax?		The value of the supply shall be the consideration for the services, without any addition/ deduction of withholding tax.		Please proceed to next question	
50 Were all of the imported services procured for use in making taxable supplies or other eligible activity?		Input Tax is deductible to the extent that services are incurred for making taxable or zero-rated supplies. If imported services are fully used for taxable purposes, the VAT due amount relating to Box 2(b) can be included in the Input Tax shown in Box 6(a).		Input Tax cannot be deducted if the imported services: a) are incurred for/can be attributed to you making exempt supplies; b) are incurred as an overhead in a business which is partly taxable and partly exempt. Only the portion of VAT relating to Taxable activity may be included in Box 6(a).	
IMPORTS OF GOODS - Boxes 4(a) and 4(b)					
Box 4(a) is only used by taxpayers who are authorised to defer payment of VAT on importation and report this through the VAT return. Output Tax on these imports is automatically calculated at 5%.					
Box 4(b) is used to report import VAT paid to the Directorate General for Customs, and any zero rated/exempt imports of goods. No further Output Tax is calculated on these imports.					
Provide a transactional listing of all imports into Oman during the period, indicating any imports where VAT is reported through the VAT return. For import VAT which is paid to the DGC, documentation of the VAT paid during the period	YES?	ACTION IF YES	NO?	ACTION IF NO	CONFIRM
[For deferred imports / Box 4a use only]: Review the transactional listing containing the data extracted from source documents to prepare for your VAT return. Are all imports within the dates of approval of import deferral included for reporting in the VAT return?		Please proceed to next question.		Include all deferred imports within Box 4(a). Please mark 'Confirm' to validate this is done.	
52 Are all imports made in the business's name and for the use of the business?		Please proceed to next question [Input VAT credit]. See also box 6(b) for questions on deduction of Import VAT.		The VAT return should not be used to report deferred imports of goods which are not in the business's name or for the business's use. See box 6(b) for questions on deduction of Import VAT.	
					NOT APPLICABLE

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INPUT VAT CREDIT - Box 6(a)	YES?	ACTION IF YES	NO?	ACTION IF NO	CONFIRM	NOT APPLICABLE
<p>Include the taxable base of all purchases from suppliers in Oman, and purchases under the reverse charge mechanism from Box 2(b). The VAT-exclusive value of purchases is shown in the first column of Box 6(a). In the second column of Box 6(a), only the deductible amount is entered into the return. The deductible VAT is not automatically calculated. If the business is not fully entitled to deduct VAT, the non-deductible VAT incurred is not shown on the VAT return. Box 6(a) should not include purchases of imported goods or of fixed assets, which are reported through Boxes 6(b) and 6(c).</p> <p>Include a transactional listing of all input tax claimed in the worksheet, with data extracted from your accounting records and source documents. The total of the deductible VAT from this transactional listing, including deductible VAT on Imported Reverse Charge services, should match the figure in Box 6(a).</p>						
53 Have you recorded all credit notes received from your supplier in respect of your purchases?		Adjustment for credit notes relating to input tax deducted in prior periods may be included in Box 6(c). Please proceed to next question		You must adjust the purchases listing and input tax claimed in Box 6(a) to reflect any credit notes received in respect of invoices which were issued during the Tax Period.		
54 Do you have any mechanism that alerts you when you try to process a duplicate tax invoice in the system?		Please proceed to the next question.		You must perform a manual check to ensure that you do not double claim any input tax (e.g. group transactions by invoice number, dates and suppliers' name and look through the listing to ensure no tax invoice is processed twice). Invoices dated in earlier periods may be included in a subsequent VAT return, provided that an input tax claim has not been made. Invoices dated after the tax period end must not be included in this tax period (they should be claimed in the next tax period).		
55 Are all of the dates of the tax invoices received within the dates of the Tax Return period?		Please proceed to the next question.				
56 Were any of the tax invoices issued three years or more older before the start of this Tax Period?		Input tax eligibility is extinguished after three years. The VAT must not be claimed in Box 6(a).		Please proceed to the next question.		
57 Have you made any purchases from non-registered Omani suppliers, or which do not have VAT included?		These purchases should be included in the total Box 6(a) value, but no deductible VAT should be included in the second column. There is no input tax available to be claimed.		Please proceed to the next question.		
58 Have you made any purchases for non-business purposes (e.g. private or personal use)?		You must exclude these purchases from your VAT return and ensure you do not claim input tax.		Please proceed to the next question.		
59 Did you make purchases of zero-rated or exempt goods or services from Omani suppliers?		These purchases should be included in the total Box 6(a) value, but no deductible VAT should be included in the second column. There is no input tax available to be claimed.		Please proceed to the next question.		
60 Did you make any purchases of used goods for resale under the Profit Margin Mechanism?		VAT must not be deducted on the purchase of the Used Goods. No deductible input Tax should be included in the second column of Box 6(a).		Please proceed to the next question.		
61 Do any invoices from foreign suppliers include VAT or other Tax amounts charged in another Country?		VAT charged in a foreign country cannot be deducted through the VAT return. If the invoice is for imported services subject to the Reverse Charge Mechanism, include the full value (including foreign VAT) in Box 2(b). The 5% VAT automatically calculated under the Reverse Charge Mechanism may be deductible in Oman. If the purchase is not subject to the Reverse Charge Mechanism, do not include it in the VAT return.		Please proceed to the next question.		
62 Are your purchases from local suppliers supported with original and valid tax invoices, which contain the supplier's VATIN and your official business name as Customer?		Please proceed to the next question.		Input tax will be disallowed if supporting tax invoices are not available. Note that simplified tax invoices, which do not show Customer name, can be issued for supplies valued under OMR 500. If an invoice includes an amount purporting to be VAT but does not show a VATIN, the VAT cannot be claimed as input tax.		

SULTANATE OF OMAN TAX AUTHORITY
VALUE ADDED TAX
PRE-RETURN TAXPAYER CHECKLIST QUESTIONNAIRE

Have all supplier Tax Identification Numbers have been validated using the Tax Authority's VATIN 63 validation service?		Please proceed to the next question.	Please check supplier VATIN for validity. Mark 'Confirm' to note this is done.		
Have you purchased any of the following items: (a) goods or services for entertainment services; (b) motor vehicles, and related goods and services, that are available for personal use; or 64 (c) food and beverage catering services?		VAT incurred on the purchase is not deductible unless the goods or services are purchased for onwards supply.	Please proceed to the next question.		
Does the VAT claimed on any purchase exceed 5% of the taxable base (or 5/105 of the total 65 consideration)?		Please provide details in the Further Information section. VAT deduction will only be permitted where it is correctly charged at 5%.	Please proceed to the next question.		
Are any amounts of VAT wholly or partly incurred in relation to exempt activity or non-economic 66 purposes?		VAT may not be deducted on items which are fully attributed to exempt supplies. Overheads, or items which cannot be wholly attributed to taxable or exempt activities, must be attributed to determine the amount of VAT deductible.	Deductible input VAT should be reported in Box 6(a).		

INPUT VAT ON IMPORTED GOODS - Box 6(b)	YES?	ACTION IF YES	NO?	ACTION IF NO	CONFIRM	NOT APPLICABLE
<p>Include the total value of all imported goods during the tax period in the first column of Box 6(b), including any imports of goods which are exempt from VAT. In the second column of Box 6(b), only the deductible amount is entered into the return. The deductible VAT is not automatically calculated. If the business is not fully entitled to deduct VAT, the non-deductible VAT incurred is not shown on the VAT return.</p> <p>Include a transactional listing of all imports and corresponding input tax claimed, which matches the figures in Box 6(b).</p>						
67 Are all imports made in the business's name and for the use of the business?		Please proceed to next question.		VAT paid on these imports is not deductible and should not be included in Box 6(b).		
68 Were all imported goods procured for use in making taxable supplies or other eligible activity?		Input Tax is deductible to the extent that goods are incurred for making taxable or zero-rated supplies. If imported goods are fully used for taxable purposes, the VAT due amount relating to Box 4(a) and 4(b) can be included in the Input Tax shown in Box 6(b).		Input Tax cannot be deducted if the imported goods: a) are incurred for/can be attributed to you making exempt supplies; b) are incurred as an overhead in a business which is partly taxable and partly exempt. Only the portion of VAT relating to Taxable activity may be included in Box 6(b).		
Does the taxpayer hold documents proving the import and payment of import VAT, matching to the 69 information from the Directorate General of Customs?		Documentation must be retained to support input tax claimed.		VAT deduction should match the information provided by the Directorate General of Customs.		

SULTANATE OF OMAN TAX AUTHORITY
VALUE ADDED TAX
PRE-RETURN TAXPAYER CHECKLIST QUESTIONNAIRE

INPUT VAT ON FIXED ASSETS - Box 6(c)	YES?	ACTION IF YES	NO?	ACTION IF NO	CONFIRM	N/A
<p>Include the total deductible input tax credit for fixed asset purchases only in Box 6(c). A fixed asset includes any asset capitalized in the accounts which is to be used as a long-term business asset. The taxable base of the purchase is not included.</p> <p>Include a transactional listing of all input tax claimed, which matches the figure in Box 6(c).</p>		<p>Include the deductible VAT in Box 6(c). Only the deductible amount is entered into the return. If the business is not fully entitled to deduct VAT, the non-deductible VAT incurred is not shown on the VAT return.</p> <p>Adjustments will be required over the lifetime of the capital asset.</p>		<p>Input VAT which does not relate to fixed assets should be reported in Box 6(a).</p> <p>This includes land or buildings purchased for resale. Annual adjustments for Capital Assets are not required.</p>		
<p>Have you incurred VAT in acquiring, purchasing or constructing land and/or buildings which are to be used as a long-term business asset? 70</p>		<p>Include the deductible VAT in Box 6(c). Only the deductible amount is entered into the return. If the business is not fully entitled to deduct VAT, the non-deductible VAT incurred is not shown on the VAT return.</p> <p>Adjustments will be required over the lifetime of the capital asset.</p>		<p>Please proceed to the next section.</p>		
<p>Have you incurred VAT in acquiring other capitalized fixed assets which are to be used as a long-term business asset? 71</p>						
ADJUSTMENTS TO INPUT VAT CLAIMED - Box 6(d)	YES?	ACTION IF YES	NO?	ACTION IF NO	CONFIRM	NOT APPLICABLE
<p>Include any adjustment to the Tax, which is not included in Boxes 6(a), 6(b) or 6(c). See examples in the questions below.</p> <p>Include a listing of any adjustments made in the worksheet. The total of this transactional listing should match the figure in Box 6(d).</p>						
<p>Have you received credit notes from suppliers for any items on which input VAT has been claimed in an earlier period? 72</p>		<p>Include a negative adjustment for the VAT value shown on the credit note in Box 6(d). If VAT was only partially claimed on the original invoice, the same proportional deduction percentage must be used for the adjustment.</p>		<p>If a credit note is issued for an invoice in the current period, do not include an adjustment using Box 6(d). Adjust the input tax claimed in Box 6(a) instead to reflect the revised (correct) VAT chargeable.</p>		
<p>73 Have you claimed input tax on a purchase which remains unpaid after twelve months?</p>		<p>Include a negative adjustment for the VAT on the unpaid amount.</p> <p>Mark 'Confirm' once completed.</p>		<p>Please proceed to the next question.</p>		
<p>Have you claimed input tax on the purchase of a Capital Asset, and the proportional deduction has changed at the end of the annual review period? 74</p>		<p>Include a positive or negative adjustment (as appropriate) to reflect the change from the original Input VAT claimed on the purchase.</p>		<p>Please proceed to the next question.</p>		
<p>75 Are any other adjustments to Input VAT necessary for the period?</p>		<p>Please provide detail in the 'Further Information' section.</p>		<p>Please proceed to next section [Part C]</p>		

SULTANATE OF OMAN TAX AUTHORITY
VALUE ADDED TAX
PRE-RETURN TAXPAYER CHECKLIST QUESTIONNAIRE

PART C: CALCULATION OF TAX LIABILITY

Box 7(c) automatically calculates the Tax due on the tax return. If Output Tax exceeds Deductible Input Tax, this is the amount which must be paid to the Tax Authority by the due date. If Deductible Input Tax exceeds Output Tax by OMR 100 or more, a refund may be requested.				
	YES?	ACTION IF YES	NO?	ACTION IF NO
76 Do you want a refund of the VAT owing on this return?	<input type="checkbox"/>	Tick the box on the VAT return which states "I want to be refunded" and complete these questions	<input type="checkbox"/>	The refundable VAT will be carried forward to the next VAT return.

77 Total Amount of Excess Refundable Tax:
Which of the below best describes the reason why Deductible Input Tax exceeds Output Tax in the VAT return period?

OMR -

(this must match the refundable amount showing in Box 7c of VAT return)

- 78 (1) Taxpayer makes zero-rated supplies (including services supplied to non-residents)
- (2) Taxpayer has incurred input tax relating to the export of goods outside Oman
- (3) Taxpayer has incurred input tax on a capital asset or once-off significant expenditure item, relating to its taxable business.
- (4) Taxpayer's business activity is loss-making, or expenditures exceed business revenues during this period for seasonal/cyclical reasons.
- (5) Other

	<i>See questions under Zero-rated supplies above</i>	
	<i>See questions under Export of goods above</i>	
	<i>Please describe capital asset or expenditure item</i>	
	<i>Please provide detail</i>	
	<i>Please provide detail</i>	

Disclaimer:

This checklist is a tool made available by the Tax Authority to assist taxpayers in preparation of VAT returns. The information set out herein does not include, or intend to include, all relevant provisions of the laws relating to VAT, nor does it replace any such legal provisions. The information is intended for general use by the taxpayer population and may not include all details relevant to specific business types or transaction types. These guidance notes should not be construed as being legally binding on the Tax Authority.

Supplies of goods / services taxed at 5% - Box 1(a)* - If Group Should be Split By Group Member

Serial #	Taxpayer VATIN	Taxpayer Name / Member Company Name (If applicable)	Tax Invoice/Tax Credit Note #	Tax Invoice/Tax credit note Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Tax Invoice/Tax credit note Amount OMR (before VAT)	VAT Amount OMR	Customer Name	Customer VATIN	Clear description of the supply
						OMR -	OMR -			
						OMR -	OMR -			
						OMR -	OMR -			
						OMR -	OMR -			
						OMR -	OMR -			
						OMR -	OMR -			
						OMR -	OMR -			
						OMR -	OMR -			

Total

***Total value of standard rated supplies of goods and services in the Sultanate, including deemed supplies.**

Supplies of goods / services taxed at 0% - Box 1(b)* - If Group Should be Split By Group Member

Serial #	Taxpayer VATIN	Taxpayer Name / Member Company Name (if applicable)	Tax Invoice/Tax Credit Note #	Tax Invoice/Tax credit note Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Tax Invoice/Tax credit note Amount OMR (before VAT)	Customer Name	Customer VATIN	Customer Country	Clear description of the supply	VAT Adjustments (if any)
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					

Total

=====

***Total value of zero-rated supplies of goods and services in the Sultanate, excluding exports of goods or services.**

Supplies of goods / services tax exempt - Box 1(c)* - If Group Should be Split By Group Member

Serial #	Taxpayer VATIN	Taxpayer Name / Member Company Name (If applicable)	Tax Invoice/Tax Credit Note #	Tax Invoice/Tax credit note Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Tax Invoice/Tax credit note Amount OMR	Customer Name	Customer VATIN	Customer Country	Clear description of the supply	VAT Adjustments (if any)
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					
						OMR -					

Total

=====

***Total value of exempt supplies of goods and services in the Sultanate. Excludes any out of scope supplies.**

Supply of goods as per profit margin scheme - Box 1(f)* - If Group Should be Split By Group Member

Serial #	Taxpayer VATIN	Taxpayer Name / Member Company Name (if applicable)	Tax Invoice/Tax Credit Note #	Tax Invoice/Tax credit note Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Profit Margin Self-Invoice Number	Cost of Purchase	Tax Invoice/Tax credit note Amount OMR	Gross Profit Margin	VAT-exclusive Profit Margin	VAT Amount OMR	Customer Name	Clear description of the used goods supply
								OMR -	OMR -	OMR -	OMR -		
								OMR -	OMR -	OMR -	OMR -		
								OMR -	OMR -	OMR -	OMR -		
								OMR -	OMR -	OMR -	OMR -		
								OMR -	OMR -	OMR -	OMR -		
								OMR -	OMR -	OMR -	OMR -		
								OMR -	OMR -	OMR -	OMR -		
								OMR -	OMR -	OMR -	OMR -		
								OMR -	OMR -	OMR -	OMR -		
								OMR -	OMR -	OMR -	OMR -		

Total

								OMR -	OMR -	OMR -	OMR -		
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*Total profit margin for any supplies of goods as per profit margin scheme.

REPORTING OF SUPPLIES BETWEEN VAT GROUP MEMBERS (if applicable)

Serial #	Taxpayer VATIN	Supplier Member Company Name	Invoice/Credit Note # (if applicable)	Transaction Date - DD/MM/YYYY format only	Transaction Amount OMR	Customer Member Company Name	Clear description of the supply
					OMR -		
					OMR -		
					OMR -		
					OMR -		
					OMR -		
					OMR -		
					OMR -		
					OMR -		

Total

=====

Purchases from outside of GCC subject to Reverse Charge Mechanism - Box 2(b)* - If Group Should be Split By Group Member

Serial #	Taxpayer VATIN	Taxpayer Name / Member Company Name (if applicable)	Supplier Tax Invoice/Tax Credit Note No	Invoice/ credit note Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Invoice/Credit Note Amount Foreign Currency	Currency symbol	Exchange rate used	Invoice/credit note Amount OMR	Reverse Charge VAT Amount OMR	Supplier Name	Supplier Country	Clear description of the transaction	Deductible Reverse Charge VAT Amount OMR [to Box 6(a)]
									OMR -	OMR -				OMR -
									OMR -	OMR -				OMR -
									OMR -	OMR -				OMR -
									OMR -	OMR -				OMR -
									OMR -	OMR -				OMR -
									OMR -	OMR -				OMR -
									OMR -	OMR -				OMR -
									OMR -	OMR -				OMR -

Total

***Total value of standard rated supplies received, which are subject to Reverse Charge Mechanism.**

Exports of Goods and Services - Box 3(a)* - If Group Should be Split By Group Member

Serial #	Taxpayer VATIN	Taxpayer Name / Member Company Name (if applicable)	Tax Invoice/Tax Credit Note #	Tax Invoice/Tax credit note Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Tax Invoice/Tax credit note Amount OMR (before VAT)	Customer Name	Customer VATIN	Customer Country	Clear description of the supply	VAT Adjustments (if any)

Total _____

*Total value of supplies of goods and services exported on which zero rating for exportation applies. Excludes any out of scope supplies

Import of Goods (Postponed payment) - BOX 4(a)* - If Group Should be Split By Group Member

Serial #	Tax Payer VATIN	Company Name / Member Company Name (if applicable)	Invoice # / Document #	Invoice/ Document Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Invoice Amount OMR (before VAT)	VAT Amount OMR	Supplier Name	Supplier Country	Taxable amount to be reported on VAT return Box 4(a)	Customs Declaration Number	Clear description of the goods imported	Deductible VAT OMR Box 6(b)

Total					
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***Total value of goods imported (excluding VAT) where VAT was postponed on import.**

Total goods imported - BOXES 4(b)* - If Group Should be Split By Group Member

Serial #	Tax Payer VATIN	Company Name / Member Company Name (if applicable)	Invoice # / Document #	Invoice/ Document Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Invoice Amount OMR (before VAT)	VAT Amount OMR	Supplier Name	Supplier Country	Amount paid to Directorate General for Customs Box 4(b)	Customs Declaration Number	Clear description of the goods imported	Deductible VAT OMR Box 6(b)
Total						=====	=====			=====			=====

*Total value of all imports, including exempt/zero rated goods and those where import VAT has been paid to the Directorate General of Customs. Excludes imports reported in Box 4a

Adjustment of VAT due - Box 5(b)* - If Group Should be Split By Group Member

Serial #	Tax Payer VATIN	Taxpayer Name / Member Company Name (If applicable)	Tax Invoice/Tax Credit Note # (if applicable)	Transaction / Adjustment Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	VAT Adjustment Amount OMR	Clear description of the adjustment

Total

=====

***Any adjustments to Output VAT due that must be declared in this period including bad debts related to standard rated supplies, refunds, returns, and any other adjustments affecting VAT due**

Purchases (except import of goods) - BOX 6(a)* - If Group Should be Split By Group Member

Serial #	Tax Payer VATIN	Taxpayer Name / Member Company Name (if applicable)	Tax Invoice/Tax Credit Note #	Tax Invoice/Tax Credit Note Date - DD/MM/YYYY format only	Tax Invoice/Tax credit note Received Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Tax Invoice/Tax credit note Amount OMR (before VAT)	VAT Amount OMR	VAT Amount Claimed OMR	Supplier Name	Supplier VATIN	Clear description of the supply

Total		
Deductible Reverse Charge from Box 2(b)		0
Total Input VAT Credit		0

***Total value of all purchases including exempt/standard/zero rated purchases and reverse charge purchases. Excludes imported goods, out of scope expenses and purchases of fixed (capital) assets**

Import of goods - Box 6(b)* - If Group Should be Split By Group Member

Serial #	Tax Payer VATIN	Company Name / Member Company Name (if applicable)	Invoice # / Document #	Invoice/ Document Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Invoice Amount OMR (before VAT)	VAT Amount OMR	Supplier Name	Supplier Country	Taxable amount to be reported on VAT return Box 4(a)	Customs Declaration Number	Clear description of the goods imported	Deductible VAT OMR Box 6(b)

Total

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***Total value (excluding VAT) of standard rated imports of goods whether or not postponed.**

VAT on acquisition of fixed assets - Box 6(c)* - If Group Should be Split By Group Member

Serial #	Tax Payer VATIN	Taxpayer Name / Member Company Name (if applicable)	Tax Invoice/Tax Credit Note #	Tax Invoice/Tax Credit Note Date - DD/MM/YYYY format only	Tax Invoice/Tax credit note Received Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	Tax Invoice/Tax credit note Amount OMR (before VAT)	VAT Amount OMR	VAT Amount Claimed OMR	Supplier Name	Supplier VATIN	Clear description of the supply

Total

=====

***Purchase, acquisition or construction of capital assets.**

Adjustment of input VAT credit - Box 6(d)* - If Group Should be Split By Group Member

Serial #	Tax Payer VATIN	Taxpayer Name / Member Company Name (if applicable)	Tax Invoice/Tax Credit Note # (if applicable)	Transaction / Adjustment Date - DD/MM/YYYY format only	Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)	VAT Amount Claimed OMR	Clear description of the adjustment

Total

***Any adjustments to VAT deductible that must be declared in this period including bad debts related to standard rated supplies, refunds, returns, and any other adjustments affecting VAT deductible**