

Important instructions to the Applicant:

Before filling out the application, please read carefully the instructions set out below and ensure that you have understood the requirements for the income tax exemption and that all the data and documents required for income tax exemption are satisfied in order to avoid any delay in deciding on your application.

1. The application must be filled out in Arabic Language, however in case that an application has been filled out in English Language, a translation thereof in Arabic must be attached.
2. Please read the legislations regulating the Zone, available on the website of the Authority. Basically, please read and understand the rules regulating the tax exemptions at the Special Economic Zone at Duqm issued by the Authority in pursuance to Decision No. 236/2015 dated 26 April 2015, the Income Tax Law promulgated by Royal Decree No. 28 / 2009 and its Executive Regulations and Decisions issued in implementation thereof.
3. The applicant must verify that all the conditions prescribed by the law to enjoy income tax exemption are satisfied, as follows:
 - a) The Enterprise is registered at the Commercial Register at the Zone, in accordance with provisions of Enterprises Registration Regulation issued by the Authority.
 - b) The Enterprise is licensed by the Authority to exercise one of the activities specified in accordance with the rules contained in the Environment Investment Organizing Regulation issued by the Authority.
 - c) The Enterprise is committed to exercise the licensed activities within the boundaries of the Zone.
 - d) The Enterprise is committed to the Omanization percentage specified by the Board, i.e. 10 percent.
4. The application must be filled out and submitted by the Legal Representative of the Enterprise to the one-stop station in Muscat or at Duqm. The application shall include information about the Enterprise based on the commercial register and other official records and documents, together with the official documents required to prove that the conditions and controls required for tax exemption are fulfilled. The application and attachments thereto shall be submitted within three (3) months from the commencement date of the activity.
5. The following records and documents must be attached with the application:
 - a) Valid commercial register papers together with the specimen of the authorized signatories.
 - b) Copy of the valid licenses issued by the Authority and by the other concerned bodies for the Enterprise to practice activities at the Zone.

- c) Certificate issued by the competent authorities, indicating the number of employees working with the Enterprise and Omanisation percentage.
 - d) Any other data or documents that the Special Economic Zone at Duqum or the Secretariat General for Taxation may deem necessary to decide on the application.
6. The one-stop station represented in the Commercial Registration Department at the Authority shall study the application and reach an opinion as to whether or not the conditions required by the law for tax exemption are satisfied. The application, together with the opinion of the competent department, shall be submitted to the Chairman of the Board of Directors for approval and then referred to the Secretariat General for Taxation together with all the documents submitted by the Enterprise within thirty (30) days from the date of the application.
7. The General Secretariat for Taxation shall study the application to verify that the conditions and controls required by the law for granting tax exemption are satisfied, prepare the draft resolution for exemption and submit it to the Responsible Minister for financial affairs for issuance of the tax exemption decision. The General Secretariat for Taxation shall notify the Authority and the Enterprise of the decision taken on the application for tax exemption.
8. The Enterprise shall, at all times, be committed to the following:
 - a) The Enterprise shall maintain regular books of accounts in which it shall record the income realized from the activities exercised within the Zone together with a statement of other income realized from any other activities practiced outside the Zone, provided that they are audited by an external auditor. A copy of the accounts and the auditor's report shall be submitted to the Authority and the General Secretariat for Taxation within six (6) months from the end of the financial year.
 - b) The Enterprise shall lodge the preliminary and final tax returns with the General Secretariat for Taxation for each fiscal year in accordance with the models established by the Secretariat, together with the required information and documents, within the time schedule.
 - c) In case that the activity has been practiced through a branch at the Zone, this branch shall have a financial and administrative personality independent of the Head Office and other branches. The financial statements submitted to the Authority and the General Secretariat for Taxation shall denote the financial position of the branch and its performance for the concerned financial period.
 - d) Licensed economic activities shall be practiced within the Zone. The Secretariat General for Taxation shall be informed immediately in the event that any commercial transactions have been conducted outside the Zone.
 - e) In case of suspension, cancellation or expiry of the economic activity of the Enterprise or waived to other bodies or moved out of the Zone, the Secretariat General for Taxation shall be notified thereof within maximum one week period.

Enterprise Principal Information

Tax File No. at the Secretariat: (The Enterprise must open a tax file at the Secretariat before filling out the application)	
Name of Enterprise or Company:	
PO Box No.:	
Postal Code No.:	
Telephone No.:	
Fax No.:	
E-mail Address:	
Name of the Applicant's Legal Representative:	
Telephone No. (Work - Mobile):	

Enterprise Information in the Commercial Register at the Zone

Commercial Registration No.:	
Date of registration at the Zone:	
Date of expiry of the Commercial Registration:	
Activity practiced at the Zone through:	<input type="checkbox"/> Head Office: <input type="checkbox"/> Independent Branch:
Confirmation of Branch Financial and Administrative Independence:	
Enterprise Legal Form:	
Period of Enterprise:	
Capital (Rial Omani):	
Value / Size of Investment (Rial Omani):	
Activities registered in the Commercial Register:	

Information about the licenses issued to the Enterprise to practice activities at the Zone

First License: (Type):	Licenses to practice activities at the Special Economic Zone at Duqm
License issuing body	The Special Economic Zone at Duqm
Date of issue and expiry of the license	From: To:
Second License: (Type):	
License issuing body	
Date of issue and expiry of the license	From: To:
Third License: (Type):	
License issuing body	
Date of issue and expiry of the license	From: To:
Date of commencement of production or start of activity	
Date of commencement and expiry of land utilization agreement	

Enterprise Workforce and Omanization Percentage

Current No. of Company Employees	
No. of Omanis	
Omanization percentage	

Statement of previous income tax exemptions, (if any)

Exemption commencement date	
Exemption expiry date	
Reason for exemption	

Acknowledgement and signature of the Enterprise Legal Representative

I, the undersigned, in my capacity as the Legal Representative of the enterprise hereby acknowledge that:

- We have read the rules and laws regulating investment at the Zone, particularly the rules regulating tax exemptions in pursuance to Decision No. 236/2015 and understood the provisions contained therein.
- That all the data and information contained in the application and documents attached therewith are correct.
- The Enterprise has satisfied all the conditions legally prescribed to enjoy income tax exemption.

Name of Applicant (Legal Representative)	
Date	
Signature and Seal	

This part is for official use by the Special Economic Zone Authority at Duqum

Commercial Registration Department opinion:

We have reviewed and studied the application and documents attached therewith and found that:

- All the conditions legally prescribed to enjoy income tax exemption are available.
- All the conditions legally prescribed to enjoy income tax exemption are not available with regard to

We, therefore, recommend the following:

- Approve the application for income tax exemption due to availability of the conditions legally required to enjoy the exemption provided that the exemption shall be for (period) Starting from / / 20 , which is the date of the commencement of production or start of activity and shall expire on / / 20 .
- Reject the application for income tax exemption due to lack of the conditions legally prescribed to enjoy the exemption or the required data and information are not satisfied.

Name of Officer-in-charge	
Signature	
Date	
Seal	

This part is for official use by the General Secretariat for Taxation at the Ministry of Finance

General Secretariat for Taxation opinion:

We have reviewed and studied the application and documents attached therewith and found that:

- All the conditions legally prescribed to enjoy income tax exemption are available.
- All the conditions legally prescribed to enjoy income tax exemption are not available with regard to

Name of Officer-in-charge	
Date	
Signature and seal	