

Oman

Recent developments relating to MAP in Oman prior to 15 August 2023

Developments relating to MAP in the tax treaty network

- Entry into force of the tax treaty with Qatar in 2023.
- Signed tax treaty with Russia in 2023.
- Signed tax treaty with Egypt in 2023.

Other developments relating to MAP

- Oman did not provide the relevant information.

Latest Action 14 Peer Review report

13. September 2022 - <https://doi.org/10.1787/30973512-en>

Tax treaty network of Oman

- 38 treaties, applicable to 38 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: in force.

Table 1. State of play of Oman's tax treaty network

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
25	1	12

Source: OECD

Oman's MAP programme

Organisation of competent authority function

- eight persons:
 - one head of unit
 - seven persons working on MAP cases (all of which work on other tasks as well).
- contact persons for MAP requests:
 - Ms. Wisal Al-Abduwani
Director of international cooperation, Department Tax Authority, Oman, P.O.Box: 285, Postal Code: 100, E: wisal.abduwani@taxoman.gov.om T: +968-24746857.

Figure 1. Competent Authority Organisational Structure



Source: OECD

Table 2. Guidance on the MAP process

MAP guidance	Guidelines on the Mutual Agreement Procedure, 23 February 2022	https://tms.taxoman.gov.om/portal/web/taxportal/manual-guide/-/document_library/jRcw40CZlm2d/view_file/2529383 (Sections "Making a MAP request" and "Minimum information required for a MAP request" to be referred to for form and content of a MAP request, including information requirements)
MAP profile	28 February 2022	https://www.oecd.org/tax/dispute/oman-dispute-resolution-profile.pdf

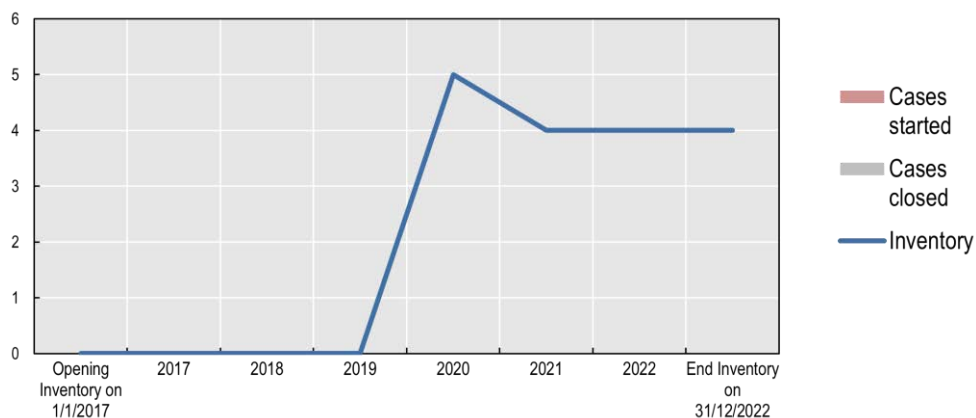
Overview of Oman's MAP Statistics for 2022

Please refer to <https://www.oecd.org/tax/dispute/map-statistics-oman.pdf> for details with respect to Oman's MAP Statistics.

Cases closed in 2022

No MAP cases were closed by Oman in 2022.

Figure 2. Evolution of Oman's MAP caseload (2017-22)



Source: OECD

Table 3. Overview of Oman's MAP caseload for 2022

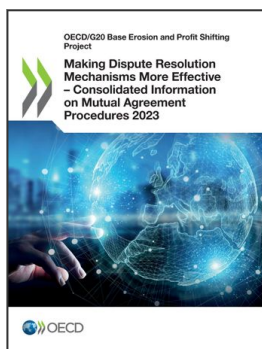
Inventory for year 2022	Opening Inventory 1/1/2022	Cases started	Cases Closed	End Inventory 31/12/2022
Attribution/allocation cases	4	0	0	4
Other cases	0	0	0	0
Total	4	0	0	4

Source: OECD

Table 4. Oman's average time to resolve MAP cases in 2022

Cases resolved in year 2022	Pre-2016 cases		Post-2015 cases		All	
	Number of cases	Average time	Number of cases	Average time	Number of cases	Average time
				Start to End		
Attribution / Allocation cases	0	N/A	0	N/A	0	N/A
Other cases	0	N/A	0	N/A	0	N/A
All cases	0	N/A	0	N/A	0	N/A

Source: OECD



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