



**Sultanate of Oman**

**Tax Authority**

## **Chairman's Decision**

### **Determining the VAT Registration due Dates and Effective Dates**

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 VAT Registration due Dates and Effective Dates

In accordance with the Value Added Tax Law issued by Royal Decree No. 121/2020,  
And to Decision No. .... / 2021 determining the Mandatory and Voluntary Registration  
Thresholds,  
And for the public interest.

It was decided:

**Article 1:** In the implementation of the provisions of the aforementioned Value Added Tax Law, the Taxable Persons must register with the Tax Authority according to the following:

	Category	Registration Due Date	Effective Date of Registration
1	If the value of annual supplies exceeds or is expected to exceed (1,000,000) one million Omani Rials	From February 1, 2021 to March 15, 2021	April 16, 2021
2	If the value of annual supplies is between (500,000) five hundred thousand and (1,000,000) one million Omani Rials	From April 1, 2021 to May 31, 2021	July 1, 2021

3	If the annual value of supplies is between (250,000) two hundred fifty thousand and (499,999) four hundred and ninety-nine thousand nine hundred and ninety-nine Omani Rials	From July 1, 2021 to August 31, 2021	October 1, 2021
4	If the annual value of supplies is between (38,500) thirty-eight thousand five hundred and (249,999) two hundred forty-nine thousand nine hundred and ninety-nine Omani Rials	From December 1, 2021 to February 28, 2022	April 1, 2022

**Article 2:** In the implementation of the provisions of Article (61) of the Law, the Voluntary registration due dates shall start from February 1, 2021, and the effective date of registration is per the date specified in the registration certificate.

**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**