



## Your strategic advisor for VAT and other Indirect Tax matters

Oman introduced Value Added Tax (VAT) on 16 April 2021 and the Oman Tax Authority (OTA) has been bestowed with the responsibility for its proper administration. In the past, we have witnessed that the OTA has published several taxpayer guides, private and public clarifications, notices, etc. to facilitate businesses with the properr administration and VAT compliance.

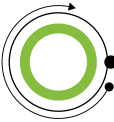
VAT is a transaction based tax that needs to be continuously monitored for effective compliance. Tax assessments, audits and enforcement are also becoming increasingly sophisticated, with a focus on common errors and industry specific issues. The OTA leverages daily interactions throughout the administrative cycle to validate taxpayer compliance, such as refund applications, administrative requests, and de-registration.

It is therefore crucial for businesses to have a clear process in place for regular review of its VAT positions and identify any errors early as part of their 'business as usual'. Deloitte has an experienced team of Tax specialists who would be pleased to support you through your VAT and Indirect Tax journey in Oman.

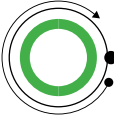
### How can Deloitte assist?

	<b>Transaction mapping exercise</b> Transaction mapping exercises will help businesses document each relevant transaction type for the purpose of validating classification and evidence requirements. This can be used to support the automation of systems for VAT determination and reporting purposes.
	<b>VAT diagnostic study</b> Diagnostic studies are an industry focused stress test of the technical positions and procedural structures that have been put in place within the business to provide comfort that the business is compliant with the VAT legislation.
	<b>Documentary evidence review</b> Review the documentation retained for each supply by category in order to identify risk and recommend action. Also, to review documents from input VAT deductibility, which is very critical in VAT world.
	<b>VAT refund request review</b> Review of the VAT refund request template for the tax period and corresponding VAT return in order to identify risks and suggested corrective actions for consideration by the business prior to its submission of the VAT refund request.
	<b>VAT return review</b> We can perform a detailed review of the VAT return, whilst applying the knowledge gained from broader compliance activities and industry specific risk areas to highlight key issues and recommend action.
	<b>Remediation assistance</b> We will work with you to develop a strategic approach to address any remediation required.

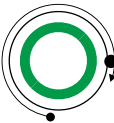
Why Deloitte?



**Integrated team:**  
Our team is comprised of highly qualified and dedicated tax specialists with experience across different sectors. The team consists of more than 120 Indirect Tax specialists across the Gulf Cooperation Council (GCC), and is complimented by the industry and technical strengths of the broader VAT team across the GCC to provide companies with the right team of experts.



**Relationship with the OTA:**  
Our team has developed a strong professional relationship with the OTA from the time of establishment.



**Industry experience:**  
Our team has hands-on experience with leading Oman companies across a spectrum of sectors and have successfully assisted clients on several complex tax issues.

Contact us

For further information about Indirect Tax compliance in Oman, please contact a member of our team listed below.



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