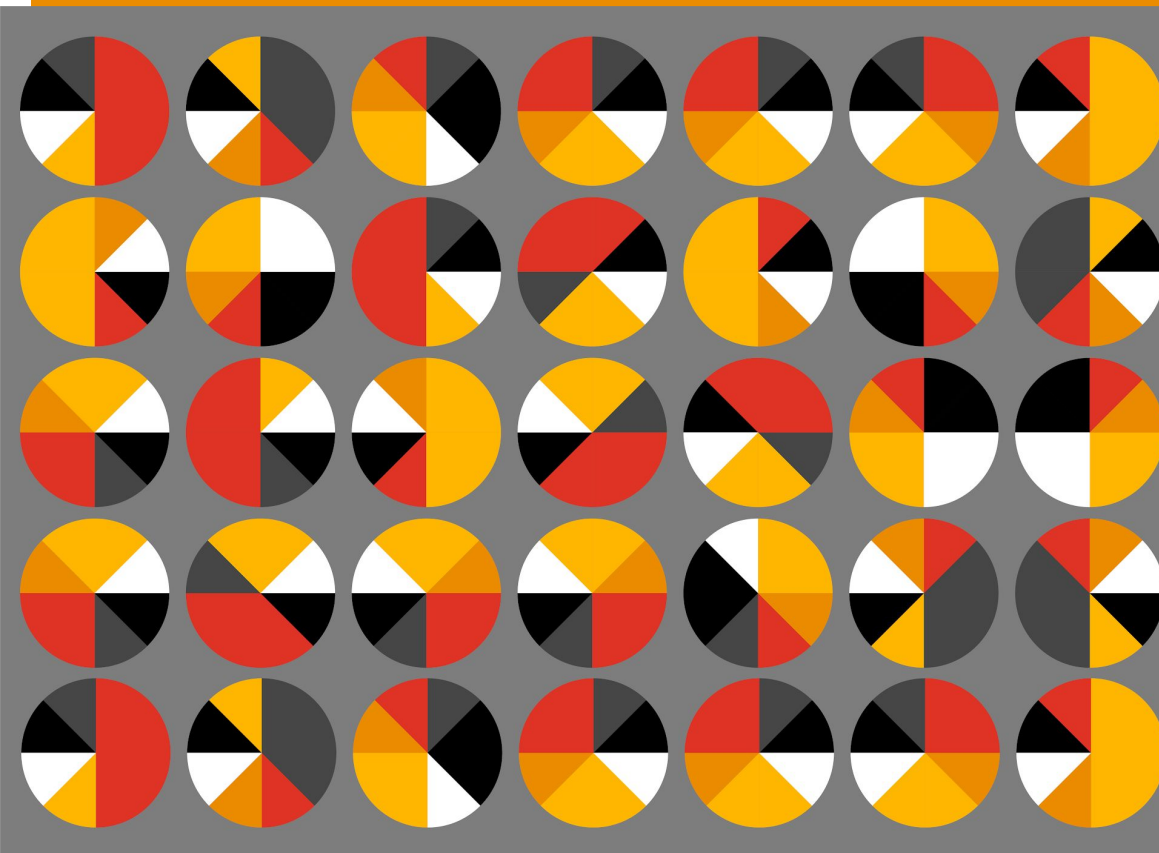


Oman: Appointment of the Tax Grievance Committee members

November 2020



In brief

Appointment of the members of the Tax Grievance Committee

In September 2020, His Majesty Sultan Haitham bin Tarik, issued a Royal Decree (RD118/2020) amending certain provisions of the Income Tax Law ("ITL"). Those amendments included replacing "contestation" term in the ITL with "grievance", as well as formation of a Tax Grievance Committee ("TGC") that replaced the Income Tax Committee.

The amendments further provided details about the formation of the TGC, the determination of its duties, and all other related matters by virtue of a decision by the Chairman of the Tax Authority. (for more details, please refer to our News Alert at this [LINK](#))

In line with the above, a Decision (Decision 113/2020) has now been issued by the Chairman of the Tax Authority on 24 November 2020 appointing the Chairman, Deputy Chairman, and three members of the newly formed TGC. The MD was published in the official Gazette on 29 November 2020, and is effective from 30 November 2020.

In detail

Amendments introduced earlier by RD118/2020

As per the amendments to the ITL introduced earlier this year via RD118/2020, the name of "the Income Tax Committee" was changed to TGC and the term "Contestation" against the Tax Authority's decisions on tax objections was changed to "Grievance". Further provisions included in the amendments provided that decisions of the Chairman of the Tax Authority will be issued to regulate the formation of the TGC, the duties of the TGC, and other related matters.

The same TCG is stipulated in the Excise Tax Law (RD24/2019) and VAT Law (RD121/2020) and therefore will be hearing direct and indirect tax matters.

Appointment of the TGC members

Decision 113/2020 issued by the Tax Authority, effective from 30 November 2020, has provided the appointment of newly formed TGC members. Those are as listed below:

1. The Chairman: HE Dr. Yahya bin Nasser Al Khusaibi
2. The Deputy Chairman : Counselor - Saleh Ali Nasser Al Mahrooqi
3. Member : Mr. Mohammed Said Al Abri
4. Member : Dr. Mustafa Juma Al Hashmi
5. Member : Mr. Ibrahim Said Al Esry

This is in line with the provisions of the ITL which provides that such members shall not be employees of the Tax Authority and shall be competent to consider grievances filed by taxpayers.

It is interesting to note that the newly appointed Chairman of the TGC is currently working as undersecretary of the Ministry of Justice and Legal Affairs.

The Takeaway

The formation of the Tax Grievance Committee is part of government reforms witnessed in the Sultanate, with the aim of improving overall performance and efficiency of the Omani government. Further decisions are expected to be issued to regulate and streamline the procedures and rules related to the grievance process.

Finally, with the formation of a freshly appointed TGC, it is expected that there will be faster disposal of disputes.



Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

Omar Al Sharif

Country Senior Partner
T: +968 2455 9118
E: omar.al-sharif@pwc.com

Darcy White

Tax and Legal Services Partner
T: +968 2455 9154
E: darcy.white@pwc.com

Gaurav Kapoor

Tax Director
T: +968 9389 1546
E: gaurav.x.kapoor@pwc.com

Pushpa Malani

Senior Manager
T: +968 2455 9142
E: pushpa.malani@pwc.com