

INVESTOR'S GUIDE

**Prepared by:
Economic Research Department
2007**

INDEX

	<u>Page No.</u>
I. Legal Definition of Various Types of Commercial Companies	5
Types of Companies:	
• General Partnership Company	5
• Limited Partnership Company	5
• Joint-Stock Company	5
• Holding Company	6
• Limited Liability Company	6
• Joint-Venture	6
II. Registration Formalities at Ministry of Commerce and Industry:	6
1) Registration of Proprietary Business	6
2) Registration of a company with assets of an existing proprietary business.	7
3) Registration of an Omani company with Omani partners	7
4) Registration of an Omani company with GCC partners	8
5) Registration of a GCC commercial representation office	9
6) Registration of a company coming under the purview of the Foreign Capital Investment Law	9
7) Registration of a branch of a foreign company	10
8) Registration of a Foreign Commercial Representation Office	11
9) Registration of a Commercial Agency	12
10) Renewal of a commercial agency	12
11) Registration of a Trade Mark	13
12) Cancellation of Trade Mark	13
13) Procedures related to general partnership, limited partnership and limited liability companies	13
• Adding an activity	13
• Changing authorized signatory	14
• Increasing capital	14
• Reducing capital	14
• Changing trade name	15
• Changing head office	15
• Margin of trade Activity	16
• Shifting the Activity from location to other	16
• Independent name for trade activity (branch)	16
• Cancellation/Removal of trade activity (branch)	17
• Addition of trade activity to an existing shop (branch)	17
• Changing the partner and their shares	17
• Changing the name and shares of partners in the case of death of any one of the partners	18
• Changing the type of the company	18
• Merger (through incorporation)	19
• Merger (through amalgamation)	19
• Liquidation (commencement of the process)	20
• Liquidation (completion of the process)	21
• Renewal of Commercial Registration	21
• Cancellation of a proprietorship business	21
• Guidelines for leasing Industrial lands at Industrial Estate	22

III. Guidelines for Obtaining Environmental Permits:	22
Group One : Industrial Projects	22
Group Two : Mining Projects	23
Group Three : Agricultural Projects	24
Group Four : Food Projects	25
Group Five : Service Projects	26
Group Six : Marine and Coastal Projects	27
Group Seven: Tourism Projects	28
Group Eight: Light Industries	28
IV. Guideline for obtaining initial approval for Agriculture, Animal and Fisheries projects	29
V. Investment in the field of Real Estate	30
VI. Investment the field of Tourism	31
VII. Investment in the field of Health	35
VIII. Investment in the field of Education	36
IX. Investment in the field of Information	39
IV. OCCI Subscription Procedures:	43
1) Obtaining OCCI Subscription Certificate	
2) Renewal of OCCI Subscription	
3) Subscription and renewal fees	
V. Economic Activities Restricted to Omanis Only	44
VI. Corporate Taxes	45
VII. Terms, Procedures and Fees for obtaining Labour Clearance	46
VIII. Omanisation Percentages Stipulated for each Sector and Minimum Wages	49
IX. Business and Investor Visa Procedures	54
References	56

INVESTOR'S GUIDE

This guide is being published as part of the efforts of Oman Chamber of commerce and Industry aimed at boosting the private sector's activities and providing the investors, both local and foreign, with the laws pertaining to carrying out business activities in the Sultanate.

This guide contains details of the procedures, terms and conditions of registration of various types of companies at different government departments.

1) LEGAL DEFINITION OF VARIOUS TYPES OF COMMERCIAL COMPANIES!:

A commercial company is a contract by which two or more persons undertake to participate in an enterprise for profit, each contributing a share of the capital in the form of tangible property or services, with a view to sharing any profit or loss resulting from the enterprise.

Types of Commercial Companies:

1. *General Partnership Company*

A general partnership company is a commercial company formed by two or more natural or juristic persons and which aims at practicing business under a certain trade name. The partners of a general partnership company shall be jointly and severally liable for the general partnership company's debts to the full extent of their property.

2. *Limited Partnership Company*

The limited partnership company is a commercial company that comprises two categories of partners:

- a) One or more general partners who shall be jointly and severally liable for the limited partnership company's debts to the full extent of their property.
- b) One or more limited partners whose liability for the partnership company's debts shall be limited to the amount of their contribution to the partnership company's capital, provided that such amount has been stated in the company's memorandum of association.

3. *Joint-Stock Company*

A joint-stock company is a commercial company whose capital is divided into equal negotiable shares pursuant to the Commercial Companies Law of Oman. The liability of the shareholders shall be confined to the payment of the value of the shares he subscribes and he shall not be responsible for the debts of the company except within the limits of the nominal value of the shares he subscribes.

The company will have an issued capital, the basic law can determine the approved capital exceeding the issued capital. The Joint-Stock Company is formed by minimum three natural or juristic persons. The companies which are formed by the government alone or with other partners will be an exception.

1 The Commercial Companies Law No. 4/1974 and its amendments

Companies that do not offer its shares for public subscription shall have a minimum of an issued capital of OR 500,000/- and those that float their shares shall have a minimum issued capital of OR 2 million.

4. Holding Company

A holding company is either a joint-stock company or a limited liability company which financially and administratively controls one or more other companies that become subsidiary to such company by means of its holding at least 51% of such company or companies whether they are joint companies or limited liability companies. The term “holding company” shall be added to the title of such company in all its papers, advertisements and other documents issued thereby, or at the time of increasing their capitals pursuant to the two decisions given in the footnote below².

The capital of a holding company shall not be less than OR 2 million and a holding company shall neither hold shares of a general or limited partnership companies nor shall it hold any shares in other holding companies.

5. Limited Liability Company

A limited liability company is a commercial company with a fixed capital divided into equal shares. It consists of two or more natural or juristic persons whose liability is limited to the nominal value of their shares in the capital of the company. The number of partners of the limited liability company shall not exceed 40 (forty) partners.

6. Joint Venture

A joint venture is a commercial company formed by two or more juristic or natural persons and establishing legal relationship between its members without affecting third parties. The joint venture shall not have a name of its own and its existence shall not be raised as a defense against claims made by third parties.

II) MINISTRY OF COMMERCE AND INDUSTRY REGISTRATION FORMALITIES:

1. Registration of a proprietary business:

- Completion of the relevant registration form
- Submission of copies of the identity papers of the proprietor and the authorized signatories.
- Completion of the specimen signature form attached to the application form.
- Payment of the specified fees.

2 1. Article 9 of Ministerial Decision No. 255/94 regarding the organizational provisions of holding companies and their subsidiaries.

2. Ministerial Decision No. 198/94 regarding the steps for evaluating the shares in kind and appointing evaluators for that.

Note:

- ⇒ *The approval of the concerned entity for carrying out the activity should be submitted before submitting the registration application, if the proposed activity was one among those which are not registered without prior approval of the concerned entities, such as medical clinics and hospitals (approval from the Ministry of Health), universities (approval from the Ministry of Higher Education), schools (approval from Ministry of Education), etc.*
- ⇒ *Completion of forms pertaining to the departments in the one-stop-shop, if the registration application was connected with another application or approval from those departments such as applications submitted along with labour clearance application or those related to approvals from the Ministry of Regional Municipalities, Environment and Water Resources or those require inspections.*

Licenses for these companies shall be issued by all the government departments participating in the one-stop-shop (investors service department). Fees payable to different entities shall be paid by under a single receipt voucher, as per the situation and the nature of the business activity. As far as the applicants from gulf citizens are concerned, the dealing with them will be same as with the Omani citizen, but they will be required to submit ownership deed or tenancy agreement of houses and commercial shops before registration. The approval for them to undertake the business is subjected to the contracts, resolutions and rules issued in this regard and also approval of the ministry.

2. Registration of a company with the assets of an existing proprietary business:

- Official sales deed attested by a notary public or by the Ministry of Commerce and Industry on selling a part or whole of the commercial registration.
- Written consent of the mortgager if the establishment was mortgaged.
- Original copy of the Commercial Registration (CR), computer sheets and the previous specimen signatures form of the proprietary business.
- The company's Memorandum of Incorporation.
- Copies of the identity papers of the partners.
- New specimen signatures form.
- Approval of the concerned entities if the establishment's activity prior to the sale was registered pursuant to the special requirements of official entities, such as registering the industrial or tourism activities.
- Payment of the specified fees.

3. Registration of an Omani Company with Omani Partners:

- Completion of the relevant application form.
- Completion and signing of the Memorandum of Incorporation format attached to the application forms or submission of a signed new Articles of Incorporation of the company, as wished by the partners.

- Copies of the identity papers of the partners and authorized signatories.
- Completion of the specimen signature form attached to the application form.
- Payment of the stipulated fees

Note:

- ⇒ *The minutes of the partner's meeting shall be submitted if one of the partners was a juristic person. The minutes shall show the share of such partner and the identity of the person who would be signing on its behalf in the Memorandum of Incorporation of the company to be registered.*
- ⇒ *The approval of the concerned entity for carrying out the activity should be submitted before submitting the registration application, if the proposed activity was one among those which are not registered without prior approval of the concerned entities, such as medical clinics and hospitals (approval from the Ministry of Health), universities (approval from the Ministry of Higher Education), schools (approval from Ministry of Education), etc*
- ⇒ *Completion of forms pertaining to the departments in the one-stop-shop, if the registration application was connected with another application or approval from those departments such as applications submitted along with labour clearance application or those related to approvals from the Ministry of Regional Municipalities, Environment and Water Resources or those require inspections.*
- *Licenses for these companies shall be issued by all the government departments participating in the one-stop-shop (investors service department) at the Ministry of Commerce and Industry. Fees payable to different entities shall be paid by under a single receipt voucher, as per the situation and the nature of the business activity.*

4. Registration of an Omani company with GCC partners:

- Completion of the relevant application form.
- Completion and signing of the Memorandum of Incorporation format attached to the application forms or submission of a signed new Articles of Incorporation of the company, as wished by the partners.
- Copies of the identity papers of the partners and authorized signatories.
- Completion of the specimen signature form attached to the application form.
- Payment of the stipulated fees

Note:

- ⇒ *A copy of the attested Memorandum of Incorporation or the Articles of Association of the company should be submitted if the GCC partner was a juristic person, such as a company registered in any one of the GCC countries. Documentary proof of its registration in its country of origin (copy of the CR) should also be submitted.*

- ⇒ *The minutes of the partner's meeting shall be submitted if the Omani or the GCC partner was a juristic person. The minutes shall show the share of such partner and the identity of the person who would be signing on its behalf in the Articles of Incorporation of the company to be registered in Oman.*
- ⇒ *The percentage of the share that can be owned by the GCC partners in Omani companies shall be subject to the laws, regulations and commitments in force and explained for this matter and in accordance to the business activity and the permitted percentages of shareholding. In most cases it will be 50%, but some activities such as contracting, etc. GCC citizens are allowed to own up to 100%.*
- ⇒ *The GCC partner should submit an approved evaluation issued by a concerned evaluation office in Oman, if the share was to be submitted in kind.*
- ⇒ *Companies to be registered as Omani-GCC joint companies do not require to submit any bank proofs. They will be registered with various capitals according to the types of the companies as specified in the Commercial Companies Law, similar to those registered in the names of the Omani citizens.*

5. Registration of a GCC Commercial Office:

- Completion of the application form.
- A copy of attested Articles of Association or Memorandum of Incorporation in the case of companies and registration papers such as CR, etc. in the case of proprietary businesses.
- An attested certificate showing the registration of head office of the establishment or company (in the country of origin). Such a certificate should show the business activity carried out by the establishment/company.
- An attested authorization issued by the head office, in the name of the branch manager(s) to manage the office in Oman.
- Copies of the identity papers of the authorized signatories.
- Specimen Signatures
- Payment of the specified fees.

Note:

- ⇒ *GCC commercial representation offices shall not be allowed to carry out any business activities except those specified in the Ministerial Decision No. 83/1992.*

6. Registration of a company coming under the purview of Foreign Capital Investment Law ;

- Completion of the relevant application form.

- Completion and signing of the Memorandum of Incorporation format attached to the application forms or submission of a signed new Articles of Incorporation of the company, as wished by the partners.
- A bank deposit certificate for RO 150,000/- showing the share of each partner in the capital.
- Copies of the identity papers of the partners and authorized signatories.
- Completion of the specimen signature form attached to the application form.
- Payment of the stipulated fees

Note:

- ⇒ *A copy of the attested Memorandum of Incorporation or the Articles of Association of the company should be submitted if the foreign partner was a juristic person, such as a company registered abroad. Documentary proof of its registration in its country of origin (Copy of the CR) should also be submitted.*
- ⇒ *The minutes of the partner's meeting shall be submitted if the Omani or the foreign partner was a juristic person. The minutes shall show the share of such partner and the identity of the person who would be signing on its behalf in the Memorandum of Incorporation of the company to be registered in Oman.*
- ⇒ *The percentage of the share that can be owned by the foreign partners in Omani companies shall be subject to the laws, regulations and commitments in force and explained for this matter and in accordance to the business activity and the permitted percentages of shareholding.*
- ⇒ *The foreign partner should submit an approved evaluation issued by a concerned evaluation office in Oman, if the share was to be submitted in kind.*
- ⇒ *For the companies in the field of Information Technology and Communication to be registered through Knowledge Oasis Muscat can be registered with a capital of RO 20,000/- with 100% ownership of total shares.*

7. Registration of a branch of a foreign company:

- Completion of the application form.
- A copy of attested Articles of Association or Memorandum of Incorporation of the company.
- An attested letter by the head office undertaking the responsibility of the jobs carried out by its branch in Oman.
- An attested certificate showing the registration of head office of the company (in the country of origin).
- An attested authorization issued by the head office, in the name of the branch manager(s) to manage the office in Oman.

- A copy of the agreement signed between the company and the government body with which it has entered into a contract or a letter issued by the government entity showing the contract number and dates of its commencement and expiry.
- Copies of the identity papers of the authorized persons.
- Specimen signatures.
- Payment of the specified fees.

Note:

⇒ *A copy of the Royal Decree should be submitted if the registration of the company was done based on a contract or a special long-term agreement sanctioned by a decree.*

8. Registration of Foreign Commercial Office

- Completion of the application form.
- A copy of attested Articles of Association or Memorandum of Incorporation in the case of companies and registration papers such as CR, etc. in the case of proprietary businesses.
- An attested letter by the head office undertaking the responsibility of the jobs carried out by its branch in Oman.
- An attested certificate showing the registration of head office of the establishment or company (in the country of origin). Such a certificate should show the business activity carried out by the company.
- An attested authorization issued by the head office, in the name of the branch manager(s) to manage the office in Oman.
- An attested certificate showing that the company has been registered in its country of origin before 10 years.
- Copies of the identity papers of the authorized person.
- Specimen signatures.
- Payment of the specified fees.

Note:

⇒ *Foreign Commercial Offices are allowed to carrying out only the activities mentioned in the Ministerial Decision No, 22/2000.*

9. Registration of a Foreign Commercial Representation Office

- Completion of the application form.
- A copy of attested Articles of Association or Memorandum of Incorporation in the case of companies and registration papers such as CR, etc. in the case of proprietary businesses.
- An attested letter by the head office undertaking the responsibility of the jobs carried out by its branch in Oman.
- An attested certificate showing the registration of head office of the

establishment or company (in the country of origin). Such a certificate should show the business activity carried out by the company.

- An attested authorization issued by the head office, in the name of the branch manager(s) to manage the office in Oman.
- An attested certificate showing that the company has been registered in its country of origin before 10 years.
- Copies of the identity papers of the authorized person.
- Specimen signatures.

10. Registration of a Commercial Agency

- Completion of the application form with the finance stamp affixed on it.
- Original + copy of the agency agreement attested by the Omani embassy and the chamber of commerce in the country of the principal.
- An Arabic translation of all pages of the agreement attested by one of the authorized signatories of the principal company and the stamp of the company on all pages.
- A copy of OCCI certificate.
- Payment of RO 1.400 Rial Omani one and Baiza Four Hundred as registration fee, to the Ministry of Commerce and Industry.
- Payment of RO 10 to Oman Chamber of Commerce and Industry.

Note:

- ⇒ *If Omani embassy is not available in the country of the principal, the authorization can be attested by the embassy of any Arab country available there.*
- ⇒ *The fees shall be paid to the Ministry of Commerce and Industry and Oman Chamber of Commerce and Industry in cash through the staff of the concerned department.*
- ⇒ *The details of the commercial agency shall be published in the Commercial Agencies Bulletin published by OCCI.*
- ⇒ *The Agency agreement can be attested from Oman Chamber of Commerce and Industry*

11. Renewal of a commercial agency:

- Completion of the renewal application form.
- A copy of the OCCI subscription certificate.
- Payment of OR 50/- as the renewal fee.

Note:

- ⇒ *If the renewal application was not submitted in due date, a delay penalty of OR 50/- shall be levied, starting from the first day from the date of expiry of the registration of the commercial agency.*
- ⇒ *If the previously registered agency deed had expired, a document showing*

the continuity of the agency shall be submitted with an Arabic translation and approved by the principal and duly attested as required at the time of registering the agency, along with a fee of OR 10/- for extending the validity of the deed.

12. Registration of a Trade Mark:

- Completion of the prescribed official form and affixing revenue stamps on it.
- A copy of CR and computer sheets and the specimen signature form.
- Payment of OR 25/400 (Rials Omani twenty five and Baiza 400/1000 only)

Note:

- ⇒ *If the trade mark registration applicant was a foreign company, the following should be submitted additionally:*
 - *An duly attested power of attorney in favour of a person resident in Oman.*
 - *An official extract of the CR or the company's incorporation certificate.*
 - *An official translation of the power of attorney or the extract of CR if it was not in Arabic language.*
- ⇒ *The following official forms shall be filled in typing at the time of submitting the application:*
 - *Application for registering a trade mark.*
 - *Receipt of the application form.*
 - *Form of the photograph of the trade mark.*
 - *Index card.*
- ⇒ *7 Nos. of 6cm x 6cm size self sticking, clear and identical photos of the trade mark should be affixed on all forms. Additionally 5 photos of the trade mark should also be attached.*

13. Cancellation of a Commercial Agency:

- A letter from the principal or the agent for canceling the agency.
- Original Agency License issued by the Ministry of Commerce and Industry.

Note:

- ⇒ *If the principle submitted an application to cancel the commercial agency, the Ministry shall intimate the agent about the cancellation and give him one month's time to express his objection if any. If the agent failed to respond, the agency shall be struck off automatically after the expiry of the one month period, as mentioned above.*

14. Procedures related to general partnership, limited partnership and limited liability companies:

- **Adding an Activity:**

- Written approval of the mortgagee if the company was mortgaged.
- Addition form.
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *Investment license fee should be paid if it had foreign partnership.*
- ⇒ *Approvals of the concerned entities if the activity to be added required approval from other entities such as ministries and other government agencies.*

- **Amending Authorized Signatories:**

- Amendment deed of Article 8 of the Memorandum of Incorporation.
- Written approval of the mortgagee if the company was mortgaged.
- New specimen signature form.
- Old specimen signature form.
- Copies of the identity papers of the authorized signatories.
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*

- **Increasing Capital:**

- Amendment deed of Articles 3 and 4 of the Memorandum of Incorporation.
- Written approval of the mortgagee if the company was mortgaged.
- Copy of OCCI Subscription Certificate
- Payment of the difference in the registration fee, if applicable.

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *The original copy of the investment license, if it had foreign partnership.*
- ⇒ *Investment license amendment fee should be paid if it had foreign partnership.*

- **Reducing Capital:**

- Amendment deed of Articles 3 and 4 of the Memorandum of Incorporation.
- Written approval of the mortgagee if the company was mortgaged.

- Original copy of the computer sheets.
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *Investment license amendment fee should be paid if it had foreign partnership.*
- .. *The company, if it is an LLC, shall be given an announcement for amending its capital, approved by the ministry of commerce and industry for publishing it in the local newspapers, once the request is approved. The company shall have to wait for the expiry of the period for submitting objections by the concerned persons, if any.*

- **Changing Trade Name:**

- Amendment deed of Article 1 of the Memorandum of Incorporation.
- Written approval of the mortgagee if the company was mortgaged.
- Approval on the new trade name.
- Original copy of CR, computer sheets and the old specimen signature form.
- New specimen signature form.
- Copy of OCCI Subscription Certificate
- Payment of Trade Name Change fees.

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *Investment license amendment fee should be paid if it had foreign partnership.*
- ⇒ *An undertaking for bearing responsibility towards others on the consequences of changing the name, if the company was a general partnership or limited partnership,*
- .. *The company, if it is an LLC, shall give an announcement for amending its name, approved by the ministry of commerce and industry for publishing it in the local newspapers, once the request is approved.*

- **Changing Head Office**

- Amendment deed of Article 2 of the Memorandum of Incorporation.
- Written approval of the mortgagee if the company was mortgaged.
- Original copy of CR and computer sheets.
- Copy of OCCI Subscription Certificate
- Payment of the amendment fees.

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *The original copy of the investment license, if it had foreign partnership.*
- ⇒ *Approvals of the concerned entities if the activity to be added required approval from other entities such as ministries and other government agencies.*

- **Merging of Trade Activities**

- Minutes of the partners' meeting on the merging of activities, the minutes should specify the activities to be merged.
- Approval of the mortgagee if the company was mortgaged.
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *Payment of amending the investment license, if it had foreign partnership*

- **Shifting the activity from a location to other**

- Minutes of the partners' meeting on the shifting of trade activity, the minutes should specify the activity to be shifted.
- Approval of the mortgagee if the company was mortgaged.
- Application form for new branch
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *Payment of amending the investment license, if it had foreign partnership*

- **Independent name for a trade activity (branch)**

- Submit approval for new trade name or reference number of name reservation
- Minutes of the partners' meeting on the registration of a trade activity under an independent name, the minutes should specify the activity to be registered under the proposed name.
- Approval of the mortgagee if the company was mortgaged.
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*

- ⇒ *Payment of amending the investment license, if it had foreign partnership*
- ⇒ *The trade name should be linked with the previously registered activity which is intended to be registered as an independent branch*

- **Cancellation/removal of a trade activity (branch)**

- Minutes of the partners' meeting on the cancellation of a trade activity (branch), the minutes should specify the activity to be removed.
- Approval of the mortgagee if the company was mortgaged.
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *Payment of amending the investment license, if it had foreign partnership*

- **Addition of a trade activity to an existing shop (branch)**

- Minutes of the partners' meeting on the addition of a trade activity to be added to the branch (previously added activities), the minutes should specify the activity to be added.
- Approval of the mortgagee if the company was mortgaged.
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *Payment of amending the investment license, if it had foreign partnership*

- **Changing partners and their shares:**

- Minutes of the partners' meeting on sale or gifting of the shares.
- Amendment deed of Articles 4 and 8 of the Memorandum of Incorporation.
- Written approval of the mortgagee if the company was mortgaged.
- Official Sale or gift deed duly attested by notary public or by the ministry of commerce and industry on the sale or gifting of shares by outgoing partners to the new partners.
- Original computer sheets.
- Copies of the identity papers of the new partners
- New specimen signature form if there is a change in the names of the authorized signatories.
- Old specimen signature form.
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *Investment license amendment fee should be paid if it had foreign partnership.*

- **Changing the name and share of partners in case of the death of any one of the partners**

- Minutes of the partners' meeting on the death of any one of the partners and moving his share to his heirs who will be replaced him in the company.
- Amendment deed of Articles related to the partners and authorized persons in the Memorandum of Incorporation.
- Written approval of the mortgagee if the company was mortgaged.
- Submit legal documents proving the death (legal declaration) in which the names of heirs and their shares in the inheritance were specified
- Copies of legal attorney, if any one of the heirs had the power of attorney to sign on his behalf
- Copies of the identity papers of the new partners
- New specimen signature form if there is a change in the names of the authorized signatories.
- Old specimen signature form.
- Copy of OCCI Subscription Certificate

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *Investment license amendment fee should be paid if it had foreign partnership.*

- **Changing the type of the company:**

- Minutes of the partners' meeting on the change.
- Written approval of the mortgagee if the company was mortgaged.
- Approval on the new trade name.
- Original copy of CR, computer sheets and the old specimen signature form of the company to be changed.
- Memorandum of Incorporation of the company according to the type of intended change.
- New specimen signature form.
- Copy of OCCI Subscription Certificate
- Payment of relevant fees.

Note:

- ⇒ *The original copy of the investment license, if it had foreign partnership.*
- ⇒ *The company shall give an announcement on change, approved by the ministry of commerce and industry for publishing it in the local newspapers, once the request is approved. The company shall have to wait for the expiry of the period for submitting objections legally.*

- **Merger (through incorporation):**

- Minutes of the partners' meeting of the merging companies on their dissolution and merger in the new company.
- Minutes of the partners of the company to which the companies are to be merged, on accepting the merger and capital increase.
- Written approval of the mortgagee if one or all of the companies were mortgaged.
- Amendment deed of the articles to be amended, such as the articles relating to the capital, names of the partners, authorized signatories, etc..
- New specimen signature form if the authorized signatories are changed.
- Old specimen signature form if there is change in it.
- Merger and Capital Increase announcement.
- Copies of the balance sheets of each merging company.
- Original copy of CR, computer sheets and the old specimen signature form of the merging companies.
- Copy of OCCI Subscription Certificate
- Payment of difference in capital increase fees, if applicable.

Note:

- ⇒ *Investment license amendment fee should be paid if they had foreign partnership.*
- ⇒ *Tax clearance if one or all the companies were coming under the purview of the foreign capital investment law.*
- ⇒ *The Ministry of Commerce and Industry shall approve the merger announcement and the concerned party should publish it in two local newspapers for two consecutive days and it should be registered with the Commercial Registry after the publication, failing to which it will be regarded as not registered. After producing the copy of the announcement, there will be a three-month period during which all claims should be received and subsequently settled.*

- **Merger (through amalgamation):**

- Minutes of the partners' meeting of each merging company on their dissolution and merger with another company.
- Application for registering a new company to be incorporated after the merger, enclosing all necessary documents such as the memorandum of incorporation, specimen signatures, etc.
- Written approval of the mortgagee if one or all of the companies were mortgaged.

- Registration paper of the dissolved companies and merged in the company under formation. These are the original CR, computer sheets and the specimen signature form.
- Merger announcement.
- Copies of the balance sheets of each merging company.
- Copy of OCCI Subscription Certificates of each merging company.
- Payment registration fees for the new company.

Note:

- ⇒ *Investment license amendment fee should be paid if they had foreign partnership.*
- ⇒ *Tax clearance if one or all the companies were coming under the purview of the foreign capital investment law.*
- ⇒ *The Ministry of Commerce and Industry shall approve the merger announcement and the concerned should publish it in two local newspapers for two consecutive days and it should be registered with the Commercial Registry after the publication, failing to which it will be regarded as not registered. After producing to the copy of the announcement, there will be a three-month period during which all claims should be received and subsequently settled.*

- **Liquidation (commencement of the process):**

- Minutes of the partners' meeting on liquidation, showing the reasons thereof and naming the liquidator.
- Liquidator's consent in this regard.
- Approval of the mortgagee, if the company was mortgaged.
- Announcement on the beginning of the liquidation process by the liquidator.
- A cheque for OR 50/- favouring the Official Gazette for publishing the announcement in it.
- Original CR, computer sheets and the old specimen signature form of the company to be liquidated.

Note:

- ⇒ *Tax clearance if the company was coming under the purview of the foreign capital investment law.*
- ⇒ *An application for renewing the company if its CR was expired and the relevant fees shall have to be paid.*
- ⇒ *The cheque and the liquidation announcement shall be sent to the Official Gazette for publication and the liquidator should follow-up the matter in order to produce a copy of the announcement once it is published and to register it at the Commercial Registry.*
- ⇒ *After producing the copy of the announcement, there will be a 6-month period during which the liquidator should receive claims and settle them. After the completion of the period, necessary steps should be taken to publish an notification announcing the completion of the liquidation process.*

- **Liquidation (completion of the process):**

- Minutes of the partners' meeting showing their approval on the results of liquidation process.
- A copy of the liquidator's report .
- Announcement on the end of the liquidation process by the liquidator.
- A cheque for OR 50/- favouring the Official Gazette for publishing the announcement in it.

Note:

- ⇒ *The cheque and the liquidation completion announcement shall be sent to the Official Gazette for publication and the liquidator should follow-up the matter in order to produce a copy of the announcement once it is published and to register it at the Commercial Registry.*
- ⇒ *A copy of the announcement with a letter from the partners for striking off the company's name from the registers of the Ministry of Commerce and Industry ceasing its legal status, shall be submitted.*

- **Renewal of Commercial Registration**

- Completion of the relevant registration form
- Submission of copies of the specimen signature
- Copy of OCCI Subscription Certificate
- Payment of the specified fees.

Note:

- ⇒ *A copy of the company's balance sheet should be submitted if it was an LLC company and its capital was more than OR 50,000/-*
- ⇒ *A copy of the company's balance sheet should be submitted if it was a foreign investment company*
- ⇒ *Submit the amended deed with regard to the period of company, if the validity of renewing company period which is specified in the Memorandum of Incorporation for five years.*

- **Cancellation of a proprietorship business**

- Completion of the cancellation application form
- Submission of original CR, computer papers and the specimen signature

Note:

- ⇒ *A particular form was designed for canceling sole proprietorship business which will be stamped by the Ministry of Manpower and Royal Oman Police in case the head office of the CR situates outside of Muscat Governorate*

- **Guidelines for leasing Industrial lands at Industrial Estates**

- 1) Obtaining approval from the Ministry of Commerce and Industry
- 2) Environmental permit from the Ministry of Regional Municipalities and Environment
- 3) Obtaining form for establishing new industrial project from Public Establishment for Industrial Estates

III. GUIDELINES FOR OBTAINING ENVIRONMENTAL PERMITS:

Group One : Industrial Projects

This group includes the following projects:

- Chemical and petrochemical projects.
- Oil and gas projects.
- Water purification and desalination plants.
- Power generation station
- Organic fertilizers
- Textile projects
- Tanning and leather manufacturing projects.
- Metal smelting and refining .
- Other projects as determined by the Ministry.

General requirements that apply to all the projects listed within this group:

1. The applicant should submit a completed application from for the environmental permit attached by an environmental impact assessment study (EIA).
2. Conduct an environmental impact assessment study (EIA) on the project along with the local consultation offices registered with the ministry
3. The applicant should attach documents specifying the production process such as machinery catalogues and production processes flow diagrams along with application
4. The applicant should attach a ownership deed and copies of all other permits and licenses issued by the concerned government authorities.
5. The applicant is fully financially and legally responsible for any environmental damage resulting from the project and restoration of the environment.
6. If applicable , the applicant should apply to air and noise pollution section of the Ministry for a permit to use radioactive material or equipment containing radioactive materials.
7. The applicant should ensure that noise levels do not exceed the levels determined in the Ministry noise pollution control regulations.
8. The applicant must not commence construction before obtaining the necessary approvals.
9. If necessary the applicant should apply to Chemicals Department in this Ministry for a permit for dealing with chemicals (import, production, processing , sale, purchase, distribution, storage and disposal).

10. The applicant must ensure full compliance with the health, security and safety requirements at the construction and operation stages of the project.
11. Consider coastal setbacks
12. The applicant must ensure that no waste materials will be disposed of into the surrounding environment.
13. The applicant should submit to the Ministry an Environmental Management Plan.
14. The applicant should provide the designated Ministry's staff with unrestricted access to the project site to ensure that all relevant environmental impacts of the projects are being considered.
15. The applicant /owner is fully legally and financially responsible for environmental impacts during construction, created by the actions of contractors and consultants.
16. The applicant should provide a list of all chemical substances used in the project including their quantities and copies of Material Safety Data Sheet (MSDS) for each material.
17. The applicant should provide a copy of permit to store chemical issued by directorate General or of Civil Defense.
18. Based on the nature of the project and its location the Ministry may have additional requirements.

Group Two : Mining Projects

This group includes the following projects:

- Quarries.
- Crushers.
- Gypsum production (decoration& ornamental sheets).
- Marble, floor tiles production and ceramic factories
- Extraction of minerals
- Other projects as determined by the Ministry.

General requirements that apply to all the projects listed within this group:

1. The applicant should submit an approval from Department of Mines and Quarries of the Ministry of Commerce and Industry that would indicate the area of the proposed quarry/mine and map with the project coordinates.
2. The applicant should submit a completed application form for the environmental permit attached by an environmental impact assessment study (EIA).
3. The proposed project site should be located outside the protected areas.
4. The applicant is fully financially and legally responsible for any environmental damage resulting from the project and restoration of the environment.
5. Obtain permits to deal with the chemicals
6. Consider coastal setbacks
7. Control the noise pollution
8. The site of the quarry or crusher shall be located far from populated, archeological, tourism and agricultural areas, as well as tarmac roads. The topography and hydrology of the area shall be taken into consideration and

- shall be as per the ministerial decisions issued in this respect.
9. There should not be any operations of explosives without the prior approval of the Ministry or other related authorities.
 10. The applicant should provide the designated Ministry's staff with unrestricted access to the project site to ensure that all relevant environmental impacts of the projects are being considered.
 11. The applicant for a quarry/crusher project is required to provide a bank guarantee of RO. 5000- valid for the period of approval.
 12. The applicant shall not commence operations before obtaining the necessary approvals.
 13. The applicant should apply to Chemicals Department in this Ministry for a permit for dealing with chemicals.
 14. The applicant should attach technical information describing production processes such as machinery catalogues, floor plans and production process flow diagrams.
 15. If applicable, the applicant should apply to air and noise pollution section of the Ministry for a permit to use radioactive material or equipment containing radioactive materials.
 16. The company shall collect solid non-hazardous waste and dispose at a site approved by the local Municipality.
 17. Based on the nature of the project and its location the Ministry may have additional requirements.

Group Three : Agricultural Projects

This group includes the following projects:

- Poultry farms (poultry, broilers and chicken rearing).
- Livestock pens.
- Slaughterhouses.
- Agricultural products and animal fodder
- Other projects as determined by the Ministry.

General requirements that apply to all the projects listed within this group:

1. The applicant should submit a completed application form for the environmental permit and if necessary attach an environmental impact assessment study (EIA).
2. The proposed project should be located in the area designated " agricultural". The applicant should attach a deed or lease agreement.
3. The applicant should submit an approval from Ministry of Agriculture and fisheries Department of Mines and quarries of the Ministry of Commerce and Industry that would indicate the location and production capacity of the project.
4. The project shall be located far from residential areas and main roads at a suitable distance to be determined by this Ministry.
5. The applicant is fully financially and legally responsible for any environmental

- damage resulting from the project and restoration of the environment.
6. The applicant should provide the designated Ministry's staff with unrestricted access to the project site to ensure that all relevant environmental impacts of the projects are being considered.
 7. Pollution control
 8. The applicant shall not commence operations before obtaining the necessary approvals.
 9. Based on the nature of the project and its location the Ministry may have additional requirements.

Group Four : Food Projects

This group includes the following projects:

- Dairy production
- Bakeries.
- Food production and packaging
- Flour mills
- Fish wrapping.
- Other projects as determined by the Ministry.

General requirements that apply to all the projects listed within this group:

1. The applicant should submit a completed application form for the environmental permit and if necessary attach an environmental impact assessment study (EIA).
2. The applicant should submit an approval from Ministry of Commerce and Industry that would indicate production capacity of the project.
3. The proposed project should be located in the area designated "agricultural" or "commercial" or "industrial". The applicant should attach a deed or lease agreement.
4. The applicant is fully financially and legally responsible for any environmental damage resulting from the project and restoration of the environment.
5. The applicant should attach technical information describing production processes such as machinery catalogues, floor plans and production process flow diagrams.
6. The applicant should provide the designated Ministry's staff with unrestricted access to the project site to ensure that all relevant environmental impacts of the projects are being considered.
7. The company shall collect solid non-hazardous waste and dispose at a site approved by the local Municipality.
8. If applicable, the company shall submit for review and approval technical information necessary to determine the required height of smoke stacks (type of fuel, boiler, etc.).
9. Industrial wastewater shall be discharged into a septic tank annexed to a holding tank. Otherwise discharge to common drainage system after primary treatment
10. Non-hazardous solid waste shall be collected from the site and dispose

immediately in the designated site in coordination with the concerned Municipality.

11. Sewage waste shall be discharged into septic tank annexed to holding tank in case of nonexistence of sewerage system
12. Based on the nature of the project and its location the Ministry may have additional requirements.

Group Five : Service Projects

This group includes the following projects:

- Roads.
- Water supply systems.
- Commercial and residential complexes
- Storage and recharge dams
- Hospitals and health centers
- Electric supplies and telephones
- Permanent and temporary labour camps
- Wastewater treatment plants.
- Other projects as determined by the Ministry.

General requirements that apply to all the projects listed within this group:

1. The applicant should submit a completed application form for the environmental permit and if necessary attach an environmental impact assessment study (EIA).
2. A letter from the project owner shall be submitted.
3. The project designs shall be submitted.
4. The applicant/owner is fully legally and financially responsible for any environmental impacts during construction, operation and post-closure phase of the project, including cost of mitigation measures, created by the actions or lack of action of its employees, contractors, subcontractors, payment of compensation, settlement of claims, etc.
5. If possible, the company should avoid locating project in areas of dense vegetation.
6. If applicable, the company shall notify Air and Noise pollution section of the Ministry about intention to use explosives.
7. The company should ensure that the proposed location comply with coastal set backs specified in the Ministry's regulations.
8. The applicant should provide the designated Ministry's staff with unrestricted access to the project site to ensure that all relevant environmental impacts of the projects are being considered.
9. The company shall collect solid waste and dispose at a site approved by the local Municipality.
10. The applicant should ensure that domestic wastewater is treated and discharged in accordance with the Ministry regulation.
11. Based on the nature of the project and its location the Ministry may have additional requirements.

Group Six : Marine and Coastal Projects

This group includes the following projects:

- Commercial ports and fishing harbors.
- Marine bridges, marinas and clubs.
- Aquaculture
- Artificial lakes.
- Other projects as determined by the Ministry.

General requirements that apply to all the projects listed within this group:

1. The applicant should submit a completed application from for the environmental permit and if necessary attach an environmental impact assessment study (EIA).
2. A letter from the project owner shall be submitted.
3. The project designs shall be submitted (all concerned government approvals shall be incorporated along with the application) .
4. The applicant/owner is fully legally and financially responsible for any environmental impacts during construction, operation and post-closure phase of the project, including cost of mitigation measures, created by the actions or lack of action of its employees, contractors, subcontractors, payment of compensation, settlement of claims, etc.
5. If possible, the company should avoid locating project in areas of dense vegetation.
6. If applicable, the company shall notify Air and Noise pollution section of the Ministry about intonation to use explosives.
7. The company should ensure that the proposed location comply with coastal set backs specified in the Ministry's regulations.
8. The applicant should provide the designated Ministry's staff with unrestricted access to the project site to ensure that all relevant environmental impacts of the projects are being considered.
9. The company shall collect solid waste and dispose at a site approved by the local Municipality.
10. The applicant should ensure that domestic wastewater is treated and discharged in accordance with the Ministry regulation.
11. The company shall collect spent oil in sealed drums and store them in concrete lined sites.
12. Submit periodical reports on the entire environmental development and waste disposal process
13. Based on the nature of the project and its location the Ministry may have additional requirements.

Group Seven: Tourism Projects

This group includes the following projects:

- Hotels.
- Temporary tourist camps.
- Tourist resorts and villages.
- Tourist boats.
- Other projects as determined by the Ministry.

General requirements that apply to all the projects listed within this group:

1. The applicant should submit an approval from the Ministry of Tourism.
2. The applicant should submit a completed application form for the environmental permit and if necessary attach an environmental impact assessment study (EIA).
3. The proposed project should be located in area designated “tourism” or “commercial”.
4. The project designs shall be submitted.
5. Care should be taken during construction to avoid damage to the roads and creating traffic jams.
6. The applicant/owner is fully legally and financially responsible for any environmental impacts during construction,
7. The company should ensure that the proposed location comply with coastal set backs specified in the Ministry’s regulations.
8. The company shall control construction dust with water spraying or other method approved by the Ministry.
9. The applicant should provide the designated Ministry’s staff with unrestricted access to the project site to ensure that all relevant environmental impacts of the projects are being considered.
10. The applicant should ensure that domestic wastewater is treated and discharged in accordance with the Ministry regulation.
11. The company shall collect solid waste and dispose at a site approved by the local Municipality.
12. Based on the nature of the project and its location the Ministry may have additional requirements.

Group Eight: Light Industries

This group includes the following projects:

- Small brick factories.
- Gas cylinders storage and sale.
- Carpentry, smithy and aluminum workshops.
- Car wash, oil change and car repair workshops.
- Other projects as determined by the Ministry.

General requirements that apply to all the projects listed within this group:

1. The applicant should submit an approval from the Ministry of Commerce and Industry.
2. If possible, the proposed project should be located in areas designated “industrial”
3. The applicant should submit a copy of the site ownership .
4. The applicant should submit an application form for the environmental permit
5. The applicant should ensure that noise levels do not exceed the levels determined in the Ministry noise pollution control regulations.
6. The applicant should provide the designated Ministry’s staff with unrestricted access to the project site to ensure that all relevant environmental impacts of the projects are being considered.
7. For small non-polluting projects, should there be no available municipal sewerage system, wastewater should be discharged into a holding tank.
8. The company shall collect solid waste and dispose at a site approved by the local Municipality.
9. The company shall ensure that work is not being carried out during the late night and rest hours.
10. Based on the nature of the project and its location the Ministry may have additional requirements.

IV. GUIDELINES FOR OBTAINING INITIAL APPROVAL FOR AGRICULTURAL, ANIMAL AND FISHERIES PROJECTS

First : Agricultural Projects

- 1) Submit an application for primary approval enclosed by the form of agricultural project with regard to the projects those investment expense is less than RO 100,000/- OR submit an economical and technical feasibility study for the projects with the investment expenses amounting RO 100,000/- or more
- 2) Economical and technical assessment of the project by the ministry’s experts
- 3) The experts of the ministry will notify the investors the observations on technical and economical matters, if any, in order to make amendments in the study accordingly
- 4) On completion of the economical and technical study the project will be given primary approval to submit to other concerned authorities such as ministry of commerce and industry and ministry of regional municipalities and environment

General Conditions :

- 1) Adhere to the terms and procedures mentioned in the agricultural regulations issued by the Royal Decree No. 48/2006.
- 2) Adhere to the articles of the rules and regulations of animal wealth management and veterinary quarantine law and its implementation regulations
- 3) The applicant should submit location map and plans of the project explaining the number of units in the land and the distances between them

- 4) The investor should specify the quantities of electric energy and water required for the project
- 5) Appoint enough employees for the project which will be determined through the ministry in coordination with the ministry of manpower.

Second : Obtaining the license for Fish industry firm

The license for fish industry firm will be issued after completion of the project against an annual charges of RO 20/- in addition to the contribution of RO 20/- to the Agricultural and Fisheries Development Fund for the project with the investment cost of less than RO100,000/-. The annual charges for the projects with an investment cost of more than RO100,000/- will be RO 50/-

V. INVESTMENT IN THE FIELD OF REAL-ESTATE

- 1) The citizens of Arab Gulf Cooperation Council Countries from natural and juristic persons (fully owned AGCC citizens) are allowed to lease and own the specified real-estates and lands for residential or investment purposes at any of the members states through any of legal method of ownership or will document or inheritance. In such case they will be dealt with the same procedures applicable to Omani citizens in the country where the land situates
- 2) Non Omani natural and juristic persons are allowed to own lands or residential units at integrated tourism complexes approved by the concerned authorities of the state for the purpose of stay or investment through any of the legally determined method.
- 3) The natural and juristic persons, who had obtained real-estates in the integrated tourism complexes through usufruct and brought connections or public utilities and services to it, are allowed to act independently on the building units and land prepared for construction after the approval of ministry of tourism provided that they should pay to the ministry of housing, electricity and water the value of the shares of these units or lands from the total value of the obtained land via usufruct. The executive regulations after approval of the ministry of finance will determine the value of these shares.
- 4) The owner is allowed to act independently on the real-estate building at any time. The buyer of land plot in the integrated tourism complex should complete the construction or exploit the same within a maximum period of four years from the date of registering the land in his name. During this period the land should not be disposed except for the construction. In case the construction or exploitation of the land has not been made during this period, the ministry of housing, electricity and water may undertake the selling of the land through a public auction compensating the buyer the price of the land at the time of sale or purchase (whichever lesser) with out breaching his right for legal appeal or complaint at concerned authority.
- 5) The Ministry of housing, electricity and water may extend the period mentioned in the above article based on the recommendations from the Ministry of tourism in case the buyer approaches the ministry with the application of extension with satisfying justifications. However, the additional period should not exceed two

- years. The executive regulations specify the procedures and other details of this application and period of submitting the same.
- 6) The auction sale will be performed by a government committee comprising technical, financial and legal components and a representative of tourism ministry which will be formed by a ministerial resolution issued by the minister of housing, electricity and water in coordination with the ministry of tourism. The resolution will also explain the tasks of the committee and the organizing rules and regulations of its work.
 - 7) This system will not breach the right of the government to remove the ownership of the property for public interest by paying fair compensation in accordance with the rules and regulations of the Sultanate.
 - 8) With regard to the inheritance, will and other additional deals of the properties related to the post death procedures will be completed as per the rules of the owners country. In case of not receiving any application for inheritance after completion of one year from the date of death or absence of any intimation to the embassy of the country of the deceased, the ministry of tourism will determine a body to undertake the property management. The property will be returned to the government of the Sultanate after completion of fifteen years. However, the right of compensation will not be breached for inheritor if proved.
 - 9) The non Omani owner of the real-estate, which was built for residence or investment , is allowed to be granted first grade residence permit for himself and his relatives. The executive regulations will determine the terms and procedures of granting this residence permit after coordinating with the concerned authority.

VI. INVESTMENT IN THE FIELD OF TOURISM

General Conditions :

- 1) The applicant should be Omani national, perfect legal eligibility in case of sole proprietorship company, or owned with Omani partners or with foreign partnership in which a copy of company contract signed with the foreign partner has to be submitted. The citizens of AGCC countries are allowed to construct tourism hotels and restaurants, to open travel and tourism offices in accordance with the executed resolutions of economic agreements between the AGCC countries
- 2) The applicant should not be a person who had been convicted for a criminal case or subjected for any penalties due to committing a crime which violates honor and faithfulness in the Sultanate of Oman unless he brought back his concern over it.
- 3) There should not be any verdict against him to close-down any hotel or tourism firm within last three years.
- 4) The applicant should specify the tourism activity type for which the license is required.
- 5) Submit a copy of the lease agreement or ownership deed in addition to a copy of the memorandum of incorporation
- 6) The experience of manger in-charge of the firm should not be less than five

years in the specialized tourism activity. He should engage full time in the profession. A copy of his labor card (after his arrival to the country) and passport should be submitted in case he is an expatriate holding residence permit of the Sultanate.

- 7) Submit the approval of Commercial Registration on the suggested name of the firm
- 8) Payment of license fees (after approval)
- 9) Submit a bank guarantee (after approval).

Second : Obtaining the license for tourism activities

- 1) Complete tourism license application form along with a letter explaining the following ;
 - Details of the project and its components
 - Details of the location
 - Details of the investors
- 2) Enclose the following documents with the application form ;-
 - Copy of the land ownership deed, the utility of the land should be designated as “ tourism or commercial or commercial/residential”
 - Submit copy of survey sketch (krooky) explaining the building ratio and number of floors
- 3) On receiving the completed application and other relevant documents, the ministry will inspect the location and prepare a report to the tourism licensing committee. Applications of private investment in regions will be forwarded to the tourism department of the concerned region where the investment is being made. On their part, the department will inspect the location and submit a report to the tourism licensing committee within a maximum period of two weeks from the date of submitting the application.
- 4) Immediately after receiving the report, the technical secretariat of the tourism license committee will note their recommendation in preparation to producing the application to tourism licensing committee
- 5) The decision on the investment dealings will be taken by the tourism licensing committee within two weeks from the date of receiving the report
- 6) The committee will issue its decision of primary approval or for setting up the tourism project or rejecting the application. The decision will be delivered to the applicant by post or by hand.
- 7) In case of approval the investor will be given an initial approval with a condition of supplying documents and primary approvals within a maximum period of six months from the date of initial approval . Otherwise the initial approval will be cancelled automatically.
- 8) Submit drawings and plans of the project
- 9) Submit a proposed time schedule for the completion of the project
- 10) submit approval of civil defense department
- 11) submit security approval from the general directorate of operations at the Royal Oman Police
- 12) Submit environment approval from the ministry of regional municipalities, environment and water resources

- 13) The final approval will be granted after the fulfillment of the entire terms during the specified period. The investor should begin the implementation of the project within two years from the date of final approval
- 14) The investor has to complete the entire establishing procedures starting from the registration of the activity at Real-estate register and classify the firm in preparation to the issuance of tourism license to run the activity after paying the license charges

Sl	License Type	Fee of license or renewal in RO	Period of License
1	Construction and utilization of the tourism locations and regions	200	Five years
2	Construct or establish or utilize or benefit or manage or amend or transfer the license of hotel or tourism firms ;-		
-	Five Star hotel	500	Five years
-	Four star hotel	400	Five years
-	Three star hotel	300	Five years
-	Two star hotel	200	Five years
-	One star hotel	200	Five years
-	Hotel Flats	200	Five years
-	Tourism resorts	200	Five years
-	Tourism hotels	200	Five years
-	Tourism tends	100	Five years
-	Temporary establishments	100	Five years
3	Utilize or mange an existing hotel and tourism establishments based on time sharing system	350	Five years
4	Dealing with foreign companies for marketing or exchange of time sharing weeks	350	Five years
5	Travel, aviation and tourism offices	200	Five years
6	Tourism transport activities	200	Five years
7	Organizing tourism festival and activities	200	One month

8	Organizing marine sports	200	Five years
9	Organizing fashion shows	200	One month
10	Organizing lucky evening	200	One month
11	Organizing recreation centers, stores and arts	200	One month
12	Bringing and performing artists groups and music troupes	100	Three months
13	Bringing and performing folklore art groups	50	Three months
14	Sponsorship change of art troupe	100	Three months
15	Live performance of an art group in other places	100	Three months
16	Operating music instrumentalist	50	Three months
17	Operating Karaoke system	50	Three months
18	Replace one member of the troupe	20	
19	Advertisement through media	20	
20	Practice the job of tourism guide – first group (Omanis)	20	Five years
21	Practice the job of tourism guide – second group (Omanis)	10	Five years
22	Practice the job of tourism guide – first group (Non-omanis)	100	Five years
23	Practice the job of tourism guide – second group (Non-Omanis)	50	Five years
24	Practice the job of tourism guide – temporary license)	5	One to three months
25	Instead of lost or destroyed licenses	10	

VII. INVESTMENT IN THE FIELD OF HEALTH

First : Private hospitals and clinics (General Conditions)

- 1) Submit a written application to the director of private health establishments affaires department
- 2) Filling-up the specified application form prepared by the private health establishment affaires department
- 3) Present copy of passport or identity card along with two photographs and copy of Commercial Registration
- 4) Payment specified charges
- 5) A citizen will be given initial approval valid for six months. In case he is not able to open the health establishment, the period may be extended without any charges for another six months from the expiry date of given approval. If the procedures are not completed even after this period the initial license will be cancelled finally and the citizen has to repeat the above procedures in case he desires to open health establishment.
- 6) The building indented for health firm will be inspected on completion of its preparation as per the terms mentioned in the ministerial resolution No. 5/1983 based on the request of the owner of health establishment.
- 7) The operation of an health firm will not be allowed until and unless it have a doctor and nursing staff who holds working permit issued by the ministry of health.
- 8) The final license will be issued after the inspection procedures of health establishment after assuring that it have enough building, medical equipment, furniture and employees holding license from the ministry of health.
- 9) The release of obtained approval is not allowed without prior written approval of the Department of Private Health Establishments Affaires
- 10) The health establishment license has to be renewed once in every two years after paying the same charges of opening
- 11) The license is subjected to the entire rules, regulations and resolutions issued by the Department of Private Health Establishments Affaires

Second : Medical License Fee :

The medical licenses charges are collected as per the following list :

- | | |
|---|------------|
| 1) Practice medical profession | R.O. 50/- |
| 2) Practice of medical related profession | R.O. 30/- |
| 3) General Clinic in Muscat Governorate | R.O. 250/- |
| 4) General Clinic in Dhofar and Musandam Governorates and other regions | R.O. 250/- |
| 5) Specialized Clinic in Muscat Governorate | R.O. 300/- |
| 6) Medical related clinic in Muscat Governorate | R.O. 200/- |
| 7) Medical related center in Muscat Governorate | R.O. 200/- |
| 8) Medical related center in Dhofar and Musandam Governorates and other regions | R.O. 100/- |

- | | |
|---|------------|
| 9) Private Hospital | R.O. 500/- |
| 10) Duplicate license (instead of lost or damaged one) | R.O. 50/- |
| 11) Private health complex for specialized clinics
in Muscat Governorate
R.O. 400/- | |
| 12) Private health complex for specialized clinics in
Dhofar and Musandam Governorates and regions | R.O. 300/- |

VIII. INVESTMENT IN THE FIELD OF EDUCATION

First : Private University (General Conditions)

- 1) The founders or their representatives have to submit an application to the Directorate General of Universities and Private Colleges (Educational Services Department) in the prescribed application form.
- 2) The application should be enclosed with the following details :-
 - Names of founders and C.V of individuals and Commercial Registration Certificate and other details for companies
 - An undertaking from the founders on their non-withdrawal from the founding project or university before completing five years from the beginning of education
 - Name of the university and place of its foundation
 - Objectives of the university
 - Proposed date for beginning the education
 - Declaration on the capital allotted for the university and shares of each founders provided that the majority of the share amount in the capital should be belongs to Omani owners and submitted capital from the founders should not be less than one third of invested amount
 - Feasibility study from a specialized consulting company with the following clarification :-
 - The extend of sufficiency of the capital allotted for university to equip and achieve the objectives of the university
 - The status on expected financial returns, annual expenses, means to guarantee the continued financing to perform its mission for long time
 - Colleges and education centers to form a university provided that the number of colleges should not be less than three
 - Terms of admitting the students in various colleges of the university
 - The absorption capacity and capital
 - Terms of educational scholarship for Omani students (full or reduced)
 - Educational specialization and period of study, the components of academic system, educational grade and certificates given by the university and conditions to obtain it
 - Plans of cooperation with the higher educational institutions inside and outside the Sultanate of Oman
 - On completion of required data, the department of education services at

the directorate general of universities and private colleges will study the application

- In case of the approval of the council on the foundation application, the decision will be intimated to the founders or their representatives
- The founders or their deputies have to submit the following documents to the ministry of higher education during the six months form the date of intimation of the approval of the council ;-
- 1) implementation project for university institutions and its attaches as per the criteria set by the ministry of higher education
- 2) details on the components of educational, administrative and financial system
- On completion of execution procedures the ministry of higher education will issue a decision to found the private university
- The approval for the foundation of the university will be considered invalid, if the founders or their representatives have not submitted the required documents within the specified period. The minister may extend the time for a maximum period of six months
- On attaining the entire material and human components in the private university, the minister of higher education will issue a decision to begin educational activities in the university

Second : Application procedures for setting-up private higher education(/College institute) :-

- 1) The founders or their representatives have to submit an application to the Directorate General of Universities and Private Colleges (Educational Services Department) in the prescribed application form
- 2) The application should be enclosed with the following details ;-
- C.V of the founder
- introduction on the objectives of the higher education institution
- technical and economical feasibility study of the project by a specialized consulting company
- Details about the programs and names of educational degree
- letter of initial understanding between the college to be founded in Oman and the educational institution to be linked with, provided that this institution should be an approved one in the Sultanate
- 3) On completion of required data, the department of education services at the directorate general of universities and private colleges will study the application for setting up the higher education institute
- 4) Consequently the application will be forwarded to the committee for private universities, university colleges and higher educational institutions.
In case of the approval, the council will write a note to the minister of higher education who will forward this note to the higher education council along with his remarks. The minister has to inform the founder about the decision of the council within a maximum period of six months from the date of submitting application
- 5) The applicant should do the needful to provide the following documents to the department of supervision and approval after obtaining primary saction ;-

- academic liaison agreement
- academic system and school programs
- full details on the entire employees of the college
- statement on the financial situation of the project
- necessary educational resources (supporting requirements) to implement the programs
- specimen of the awarding certificate
- Commercial Registration and Affiliation Certificates
- Internal rules and regulations
- Formation of councils and committees

On fulfillment of the entire conditions mentioned above, the minister of higher education will issue a decision to begin educational activities in the university

Third : Private Schools

The applicant to obtain license for setting up a private school should meet the following conditions ;-

- 1) In case the applicant is an individual
 - Should be Omani national
 - should be holder of a minimum educational qualification of General Certificate for teaching or equivalent
 - should not be employed with the ministry
 - Submit the necessary documents to convince the ministry about his financial capability to found and operate a school
 - should be holder of good reputation and fair conduct, enjoying his civil rights and not issued any verdict against him breaking his honor and faithfulness
- 2) In case the applicant is a juristic person, he should be Omani national. It is allowed to enter foreign partners as investors in the field of private schools according to the Foreign capital investment system of the Sultanate This article will not supersede the provisions of ministerial resolution No. 24/96 allowing the citizens of Arab Gulf Cooperation Council Countries to practice an economic activity in educational field due to several peculiarities.
- 3) The applicant should submit an application for obtaining license to set up a school to the department of private schools at least in the month-end of December prior to the beginning of an educational year.
- 4) The department has to forward the application to the concerned authority along with their report on giving primary approval or reject
 - In case of primary approval, the applicant should provide the department with the following documents within a maximum period of six months;-
 - Engineering drawing on site, proposed building specification explaining the dimensions of rooms, utilities, campus and all other hygienic terms, educational instruments as stipulated by the ministry to suit with the type and size of the school
 - Statement about the proposed fees to be collected from students

- details about curriculum, syllabus, Calendar system and examination to be conducted if it is international school. ,
In case the applicant fails to obligate the above conditions within the time limit, the initial approval will be considered null.
- 5) The department will verify the terms of license allotment to construct school as per the provisions of this regulation. consequently it will forward its remark to the committee to consider the allocation of license in according with the provision of Article 4/4 of this regulations after the payment of stipulated charges.
 - 6) The duration of the license will be one year that can be renewed after affirmation of the department that the conditions mentioned in this regulations are fulfilled and the stipulated fees were paid.
 - 7) The license is not allowed to release or transfer to a second party without prior approval of the ministry. Otherwise the ministry has the right to cancel the license without obligating any compensation
 - 8) The applicant for constructing a school can also submit an application to open a branch after completing one year from the date of issuing the license. In this case the applicant should follow the same terms and procedures mentioned in this regulations.

IX. INVESTMENT IN THE FIELD OF INFORMATION

First : Radio or T.V station

- 1) Without breaking the commercial companies law No 4/74 and its amendments, the procedures mentioned in the rules and regulations will be following to establish a station
- 2) Apart from the conditions and procedures mentioned in the law, the following measures should be taken to obtain the license ;-

The application should be enclosed with the following documents ;-

- Name of the station and its headquarters
- Name of founders, their address, ID or passport copy and two photographs of each person
- Number of shares and value
- Statement on the capital of the firm and the elements of capital
- Names of board members
- Good conduct certificate for the founder members issued by Royal Oman Police
- Copy of tenants agreement or ownership deep of the property in which the firm will set up
- Submit brief primary study on the project

- Specify the type of station and casting language
 - Present certificate from the concerned authority stating the availability of channels or waves as per the international agreements and communication regulatory law
 - Submit evidence of the financial capability of founders and capacity of the firm to bear expenses at least for the first year from the date of application.
 - Any other documents demanded by the committee
- 3) The secretariat of the ministry will review the license application and other enclosed documents within one week in order to ensure its compliance with the laws and regulations. On completion of all required documents the secretariat will forward the application to the private establishments committee for radio and TV.
 - 4) The committee will undertake the study of application in order to ensure its compliances with the determined conditions as per the rules and regulations and will take appropriate decision within the specified period in the article (25) of the law. The decision will be forwarded to the minister for his approval.
 - 5) On approval of the minister, the applicant will be given a initial permit to found the establishment which will be intimated by the secretariat within one week from date of approval of the decision.
 - 6) After getting the primary permit, the applicant should undertake the necessary steps to provide following documents and to undertake the procedures mentioned hereunder within three months from the date of initial permit :-
 - Registration of the establishment and the activities to be undertaken in the commercial registration
 - Register the name and logo pertaining to the Establishment
 - Copy of Commercial Registration
 - Copy of articles of association of the establishment attested by the concerned authority
 - Complete the legal procedures related to the foundation of the establishment considering the same as a joint stock company (closed) according to the commercial companies law No. 4/74 and its amendments
 - List of company share holders and their shares signed by the chairman
 - Copy of the organization structure explaining the departments, bio-data of directors and news officials, programs enclosed by the copies of experience and qualification certificates, passport copies and two photographs
 - Submit a statement on the proposed number and details of employees in departments based on the organization structure.
 - Enclose catalogues of instruments, materials and other equipments pertaining to the establishment as per the engineering and technical conditions and specifications.
 - Submit details on the quality of broadcasting system and its specification, drawings on the location of this system, location peculiarities and the approval of concerned authorities
 - Submit three copies of engineering drawings of the establishment from an accredited engineering consultancy office in the Sultanate and attested by

- the concerned authority
 - Payment of specified charges
 - Payment of Radio license charges for wave or channel as per the article 39 of the law and enclose the payment slip from the concerned authority
 - An undertaking letter from the chairman stating the adherence to the general frame works of the information policies laid by the committee and to the engineering and technical condition or any other amendments in addition to the appointment of the maximum number of Omani workforce in technical and administrative fields of the establishment
- 7) The committee will issue approval for the application after ensuring the completion of the entire procedures and documentation mentioned in the above article.
 - 8) The license for the establishment will be issued signed by the chairman of the committee, approved by the minister and sealed with the stamp of the ministry of information. The secretariat will inform the establishment the decision to provide license within one week from the date of approval
 - 9) The license for Radio or TV will be for ten years which can be renewed by submitting an application at least one year before expiring license.
 - 10) The committee will prepare a file register related the licenses issued for the Radio or TV establishments, this data will be kept in secret. No unauthorized parties are allowed to view it.
 - 11) In case of rejecting the license application, the applicant can submit an appeal against the decision as per the provisions of article 28 of the law (Radio / TV private establishment law)
 - 12) In case of the renewal of the license, the applicant should submit all the documents and data mentioned in the rules and regulations of the license application in addition to the following documents ; -
 - The minutes of last board meeting
 - Previous year's balance sheet audited by a Chartered Accountant's office
 - A chart of Radio/TV programs, percentage of local programs, percentage of society oriented programs to serve the national and developmental directions.
 - Statement on the Omani and expatriate manpower along with a certificate from the concerned authority stating the adherence of the establishment to the required Omanisation percentage.
 - A certificate from the ministry stating the receipt of advertising charges for previous years and non existence of any over dues
 - evidence for the payment of social insurance subscriptions for employees
 - 13) In case of any delay by the establishment in submitting renewal application within the specified period, the license charge will be increased 10% for each month of delay effect from the next month of expiry date for a maximum period of six months. The license will be automatically cancelled on expiry of this additional period
 - 14) The establishment should complete the entire arrangements to begin the licensed telecasting / broadcasting within one year from the date of license. All activities that contradict with those mentioned in the license will be banned.

- 15) In case the establishment is interested in making any amendments or additions in the details or services mentioned in the license has to submit the application of amendment or addition to the committee
- 16) The establishment is allowed to release the license to a second party based on the application submitted to the committee explaining the reasons. The committee has to study the application and inform the decision within one month after the approval of the minister.

LICENSE CHARGES FOR PRIVATE RADIO OR TV ESTABLISHMENTS

Sl.	Type of License	Charges for license or Renewal and service (R.O)	Period
1	TV station with general or specialized service covering all regions of the Sultanate	80,000 (Eighty thousand)	Ten Years
2	TV station with general or specialized service covering only particular regions of the Sultanate	60,000 (Sixty thousand)	Ten Years
3	TV station with general or encoded specialized service which will be watched by subscribers	120,000 (hundred and twenty thousand)	Ten Years
4	TV station with general or specialized service which depends on space telecasting system and exceeds the Omani boarder	120,000 (hundred and twenty thousand)	Ten Years
5	TV station that have general or specialized service which stands on transferring materials from an external stations and re-telecast the same within the Omani or regional boarder without any changes or after making necessary changes	100,000 (hundred thousand)	Ten Years
6	Radio station for general or specialized services covering all regions of the Sultanate	40,000 (forty thousand)	Ten Years
7	Radio station for general or specialized services covering particular regions of the Sultanate	30,000 (thirty thousand)	Ten Years

IV. OCCI Subscription Procedures:

1) *Obtaining OCCI Subscription Certificate*

- a) Copies of CR certificate, specimen signature form and the computer sheets
- b) Completion of OCCI subscription form and signatures of the authorized persons.
- c) Payment of subscription fees as per the grade of the business unit.

2) *Renewal of OCCI subscription*

The OCCI subscription can be renewed annually or for two years. Renewal fees are different from the first time registration fees. For renewal, the following procedures are involved:

- a) Production of a copy of the OCCI subscription certificate or OCCI subscription number.
- b) Verification of the CR validity.
- c) Verification of the last renewal date.
- d) Issue of the payment slip for the payment of the fee to the OCCI account with the bank.
- e) After paying the fee at the bank counter, the payment slip is handed over to the OCCI staff.
- f) The applicant shall be given a receipt and the original copy of the payment slip.
- g) The member shall be given the renewed certificate.

3) *Subscription and renewal fees (in Omani Rials)*

Grade	Capital		Head office		Branch	
	From	To	Registration	Renewal	Registration	Renewal
International	--	--	625	625	--	--
Intl. Consultant	--	--	125	125	--	--
Local Consultant	--	--	33	25	--	--
Excellent	250K and above		585	279	150	140
First	100K	249,999	225	108	59	55
Second	50,000	99,999	128	73	35	31
Third	25,000	49,999	78	45	23	19
Fourth	Less than 25,000		33	25	11	8

V. Economic activities restricted to Omanis only (as mentioned in the GCC Economic Agreement):

1. Hajj and Umra services
 2. Local recruitment and labour supply office
 3. Commercial agency
 4. Real estate, land and building lease and sub-leasing and property management services.
 5. The following social activities:
 - i) Handicapped Welfare Homes
 - ii) Handicapped Rehabilitation centres
 - iii) Old Age homes and clubs.
 - iv) Society service centres.
 - v) Social service centers and offices
-
1. The following cultural activities:
 - i) Printing press and publishing houses
 - ii) Newspapers and magazines
 - iii) Photographic, film production and art studios
 - iv) Commercial drama troupes
 - v) Cinema theaters
 - vi) Fine Art galleries
 1. Rent-a-car services

VI. CORPORATE TAXES

The companies and establishments who are undertaking the following activities are exempted from the corporate taxes law issued by the Royal Decree No. 47/81 and the profit tax law issued by Royal Decree No. 77/89 in accordance with the regulations and procedures of exemption determined by the ministerial resolution No. 46/2005 :-

- a) Shipping companies who are undertaking the shipping activities since the tax year 2000. Foreign shipping company who are operating in Oman through an approved agent is exempted from tax from the date of commencing operation provided reciprocity
- b) Foreign Aviation companies who are operating in Oman through a well established firm. The exemption is limited on the income produced by the international operation provided reciprocity.
- c) Companies and establishments who are undertaking educational activities or health care by setting up private hospitals with effect from 15/09/2003
- d) Income realized by investment fund established in Oman as per the capital law or established outside to deal in the field of Omani capital market registered with Muscat Securities market with effect from the tax year 2003

The corporate income tax exemption for the said activities will be for 5-year period from inception in case of fulfilling the company all requirements of exemption. This can be renewed for another five years period.

- a) Industry as per industrial promotion law and mining
- b) export of locally manufactured or treated products
- c) tourism promotion including the operation of hotels, tourism villages except management contracts
- d) Farm productions and the treatment of its products including animal husbandry, manufacturing and treatment of animal products and agriculture industries
- e) Fishing, its production, cultivation and fish culture

Tax Rates

- 1) The tax rate for Omani companies is specified as follows :-
 - Up to OR 30,000 of the taxable income = exempted
 - Over and above the amount = 12%
- 2) Other established companies which are supported by any foreign establishment shall pay taxes at the following rates:

Taxable Income (Rials Omani)	Rate
Up to 5,000	Exempted
Over 5,000 and up to 18,000	5%
Over 18,000 and up to 35,000	10%
Over 35,000 and up to 55,000	15%
Over 55,000 and up to 75,000	20%
Over 75,000 and up to 100,000	25%
Over and above 100,000	30%

- All foreign companies and establishment which was established as per the laws of any gulf countries will be subjected for the tax rates equal to the rates of government companies and establishments
- 3) Foreign companies that have no established office in Oman and drawing a fixed amount from Omani companies as royalty, administration fees, rent of equipment, tools and other materials, or charges of transferring technical experts, or against research and development will be subjected for a tax rate equal to 10% of the total paid amount.

VII. Terms, procedures and fees for obtaining labour clearance:

- a. Applications of the ‘distinct dealing card’ holding establishments:

The ‘distinct dealing cards’ are issued to the private companies and establishments that have achieved the stipulated Omanisation percentages and abiding by the Omani Labour law provisions and the ministerial decisions related to that, provided that they have at least 10 Omani employees on their payrolls.

Procedures for issuing Labour Clearance for ‘distinct dealing card’ holders:

- The labour clearance application form attached with the annual Omanisation plan.
- The companies are obliged to repatriate the workers to their countries once they are not required any more and if they are required for another project, the Ministry of Manpower should be notified giving the new location address.
- Completion of the labour clearance forms, supplied through approved typewriting offices.
- The applications are to be submitted to the Distinct Dealing Department of the ministry of manpower.
- Professions restricted to Omanis and those not coming under the activity of the applicant shall be excluded from the list.
- The department will approve the application on the same day of its submission, if it

fulfilled all conditions.

- The applicant should undertake to appoint Omanis to complete the required Omanisation percentage, before submitting the application.
- b. Other establishments working in the following vital areas, shall be granted labour clearance, provided that they achieve the required Omanisation percentages:
- International and excellent grade companies
 - Oil extraction and marketing
 - Gas extraction and marketing
 - Banks
 - Insurance
 - Automobile dealers
 - Agents of international computer and IT companies
 - Travel and Tourism
 - Engineering consultancy
 - Auditing
 - Economic and management consultants.
 - Money exchange
 - Shops situated in the following shopping complexes or those in their grades : Sabco Centre, Al Araithi complex, City Center, Khamis Plaza, Capital Commercial Center(CCC), Al Harthy Complex, Mazoon Complex, Oman Commercial Center (OC Centre), Zakher Shopping Mall, Markaz Al Bahja
 - Shops situated in the following shopping centres or those in their grades: Sultan Center, City Plaza, Lulu Center, Lulu Hypermarket, Al Fair, Khimjis.
- c. The following establishments shall be granted necessary labour clearances after obtaining the approvals of the concerned ministries, as shown below:
- | | |
|---|---|
| • Factories | Ministry of Commerce and Industry |
| • Hospitals | Ministry of Health |
| • Private clinics | Ministry of Health |
| • Private schools | Ministry of Education |
| • Private training institutes | Ministry of Manpower (Training Sector) |
| • Tourist Restaurants | Ministry of Commerce and Industry
(High grade and fast foods as per the approved criteria) |
| • Hotels | Ministry of Commerce and Industry |
| • Legal Offices | Ministry of Justice |
| • Journalism (news editor) | Ministry of Information |
| • Water well digging
Environment and | Ministry of Regional Municipalities,
Water Resources |
| • Kinder garden | Ministry of Health |
| • Workers in Masjid | Ministry of Awqaf and Religious Affairs |
| • Veterinary Doctors | Ministry of Agriculture and fisheries |
| • Sports club | Ministry of Sports Affairs |

- Diplomatic bodies Ministry of Foreign Affaires
- Tourism Restaurant No need any approval
- Hotels No need any approval

d. For the rest of the establishments, applications shall be accepted after ensuring that the required Omanisation percentage has been achieved by the establishment and the following documents are submitted:

- CR documents.
- OCCI certificate
- Tax Certificate issued by the Ministry of Finance (for establishments already that has already obtained labour clearance).
- Establishments having 50 or more workers should write the name of its manager of personnel manager.
- Establishments engaged in contracting (construction, maintenance, electrical, landscaping, catering, cleaning, etc.) should submit the following documents additionally:
 - Agreements of the projects for which the workers are required.
 - Building permits of the projects
 - A detailed list of existing as well as new works and projects being carried out by the establishment showing the cost of each project, its completion period and number of workers at each site.
- Establishments engaged in trading activities, should submit the following documents additionally:
 - Lease agreement of the shop
 - Municipality license
 - As far as the companies who are applying for the labour clearance for the first time will be given approval without any agreements as per the following numbers :-
 - International and Excellent : they will be allowed 4 labours (3 engineers and one supervisor)
 - First : They will be given 3 employees (two engineers and one supervisor)
 - Second and Third : Two employees (one engineer and one supervisor)
 - Fourth : one employee only (engineer or supervisor)

e. The application for farmers in private farms :

- One farmer will be allowed for up to first three acres, after that one farmer for each additional five acres
- Following documents are required for applying labour clearance for agriculture labourers:
 - Original and copy of the ownership deed of the agricultural land. Original will be returned after verification.
 - Water well registration certificate (original + copy)

- Proof of income for the farm owners.
 - Copy of personal identity card
 - If the area of farm was more than 30 acres, it should be registered as a commercial establishment.
- Labour Clearance Fees:
- OR 1 for issuing the labour clearance
 - OR 200 for issuing the labour card
 - OR 5 for resident permit (paid at ROP)
 - OR 10 for medical inspection (paid at ministry of health through bank)

Note: The resident permit and medical inspection fees are paid at the time of issuing the Labour Card.

VIII. Omanisation percentages stipulated for each sector and minimum wages.

Table 1: Omanisation in IT sector

Designation/Profession	Year and Omanisation %			
	2007	2008	2009	2010
Upper Management	6	7	8	9
Sales and Marketing	100	100	100	100
Technical and infrastructure support	12	13	14	15
Application and service development	12	13	14	15

Table 2: Omanisation in Communications sector

Designation/Profession	Year and Omanisation %			
	2007	2008	2009	2010
Engineers	50	52	52	54
Technicians	65	65	65	70
Skilled/semi-skilled labourers	65	70	75	80
Total percentage of each company	60	62	64	68

Table 3: Omanisation in Travel and Tourism sector

Activity	Year and Omanisation %			
	2007	2008	2009	2010
Airlines companies	84	86	88	90
Tourist Restaurants	65	75	85	90
Travel and Tour	65	75	85	90
Hotels (3,4 and 5 stars)	70	75	80	85
Rent-a-car offices	75	80	85	90
Hotels (1 & 2) stars, hotel flats, hotel other than tourism	40	45	50	55

Table 4: Omanisation in Consultancy sector

Year	Omanisation %					
	Engineers	Engineering drawing	Supervision, material control, diploma holders	Land surveyors	Accountant	Admin Staff
2007	25	70	45	80	60	90
2008	25	70	45	80	60	90
2009	25	70	45	80	60	90
2010	25	70	45	80	60	90

Table 5: Omanisation in Contracting sector

Description	Year and Omanisation %			
	2007	2008	2009	2010
Companies in 2 nd grade and above	30	30	30	30
Continuous projects	80	80	80	80

Table 6: Omanisation in Oil and Gas sector

Company categories	Year and Omanisation %			
	2007	2008	2009	2010
Producing/operating	85	87	90	90
Direct services	75	77	80	82
Sub-contractors	65	67	70	73
Local Community companies	75	77	80	82

Table 7: Omanisation in Automobile sector

Year	Omanisation %
2007	50
2008	52
2009	55
2010	58

Omanisation in sale and distribution sector

Year	Omanisation %
2007	50
2008	55
2009	60
2010	65

Table 8: Omanisation in Electricity and Water sector**A. Ghubra/Rusayl/Wadi Jizzi/Musandam and Dhahira power stations**

Designation	Year and Omanisation %			
	2007	2008	2009	2010
Engineers	78	78	78	78
Asst. Engineers/ Supervisors	100	100	100	100
Technicians	76	76	76	76
Skilled Labour	100	100	100	100

B. Manah/al Kamil/Barka/Salalah power stations

Designation	Year and Omanisation %			
	2007	2008	2009	2010
Engineers	43	43	43	43
Asst. Engineers/ Supervisors	45	45	45	45
Technicians	51	51	51	51
Skilled Labour	50	50	50	50

C. Bill Collection Companies

Designation	Year and Omanisation %			
	2007	2008	2009	2010
Manager/Supervisor/Programmer	39	39	39	39
Accountant/Cashier	87	87	87	87
Meter Reader	89	89	89	89
Labourer/Support staff	100	100	100	100
Total Percentage	90	90	90	90

Aimed Omanisation % in Transport and Shipping sector

SI	Designation	Year and Omanisation %			
		2007	2008	2009	2010
1	Sea ports	74	78	78	78
2	Shipping Agencies and clearing offices	71	77	77	77
3	Marine services	90	95	95	95
4	Sea Transport	74	84	84	84

Aimed Omanisation % in Accounts Profession sector

SI	Designation	Year and Omanisation %			
		2007	2008	2009	2010
1	Admin& Business managers	20	23	26	29
2	Specialists	40	45	50	55
3	Technicians	50	55	60	66
4	Clerical jobs	100	100	100	100

Omanisation % in Education sector

PRIVATE SCHOOLS

Designation	2007	2008	2009	2010
Academics	10	11	12	15
Non Academics	50	54	56	58

PRIVATE COLLEGES AND UNIVERSITIES

Designation	2007	2008	2009	2010
Academics	10	12	14	16
Non Academics	65	68	71	74

PRIVATE TRAINING CENTERS AND INSTITUTES

Designation	2007	2008	2009	2010
Finance and Administration	10	12	14	16
Technicians and Training assistants	65	68	71	74
Trainers	20	25	30	35

Omanisation % in some sectors

Sector	2007 – 2010
Industry	35
Tailoring factory	25
Banks	90

As regards the sectors not mentioned above, the Ministerial Decision No, 127/94 (Ministry of Social Affairs and Labour) shall apply on them as shown below:

· Transport, storage and communications sector	60%
· Finance, insurance and real estate sectors	45%
· Industry sector	35%
· Restaurants and hotels	30%
· Wholesale and retail trade	20%
· Contracting sector	15%

Minimum Wages:

The Ministerial Decision No. 16/2007 issued by the Ministry of Social Affairs and Labour stipulated that the minimum wages for Omani workers in the private sector should be OR120 per month with effect from 03/03/2007 and the employer should provide them with accommodation and transportation if the work situation required so. In other cases, each worker should be paid OR 20 per month in lieu of housing and transportation. The decision also stipulated that the employers should continue to pay to their workers other commonly paid allowance or those the company used to give in the past.

Note: Regarding the labour Clearance forms:

These forms can be had from the ministry approved typewriting offices and those obtained the smart cards. All establishments should submit their Omanisation plan before 15th of August every year.

IX. Businessmen and Investor visa procedures

1. SINGLE ENTRY Visit Visa

- a. This visa is to the nationals of the countries set out in List -1 below, upon arrival at all land, sea and air terminals whether individually or as a part of group, regardless of their sex or age.
- b. This visa is issued to the nationals of the countries set out in List-2 below, upon arrival in Oman through air entry points only either individually or as part of a group.

Visa Fee: OR 6

Visa Validity: One month, extendable for one more month on payment of OR 6.

2. Multiple Entry Visa

This visa is to the nationals of the countries set out in List -1 below, upon arrival at all legal terminals and to the nationals of the countries set out in list – 2 from the Sultanates consulates outside and the directorate general provided to present an evidence to clarify that the applicant is a businessmen.

3. Express Visa:

It is issued to all nationals including the mentioned in the Lists 1 and 2.

Visa Fee: OR 7 or equaling currencies

Visa Validity: Three weeks

1- LIST of COUNTRIES

European Countries:

Portugal	Spain	France	Switzerland	Italy
Croatia	Greece	Germany	Norway	Moldavia
Hungary	Ireland	Iceland	Latvia	Denmark
Sweden	Finland	Estonia	Slovakia	Czech Republic
Monaco	Luxembourg	San Marino	Liechtenstein	Vatican
Andorra	Turkey	Macedonia	Bosnia and Herzegovina	Rumania
Poland	Lithonia	Belgium		

South American Countries:

French Guyana	Venezuela	Suriname	Peru	Brazil	Paraguay
Uruguay	Argentina	Chile	Ecuador	Bolivia	Columbia

Other countries:

USA	Indonesia	Taiwan	South Korea	Japan	Brunei Dar al Salam
Thailand	Canada	Australia	Malaysia	Singapore	South Africa
Tunisia	New Zealand	Hong Kong	Lebanon		

LIST -2

India	Iran	Egypt	Ukraine
Tunisia	Morocco	Syria	Jordan
Albania	Bulgaria	China	Belarus
Russia			

Sources:

- Registration and Legalization Department, Oman Chamber of Commerce and Industry.
- Directorate General of Commerce, Ministry of Commerce and Industry.
- Directorate General of Industry , Ministry of Commerce and Industry.
- Directorate General of Planning and investment development, Ministry of Agriculture and Fisheries.
- Directorate General of Employment, Ministry of Manpower.
- Directorate General of Taxes, Ministry of Finance.
- Public Establishment for Industrial Estates.
- Directorate General for Private colleges and universities, Ministry of Higher Education.
- Private Health Establishment Affaires Department, Ministry of Health.
- Directorate General of Education, Ministry of Education.
- Ministry of Information.
- Ministry of Tourism.
- Directorate General of Environmental Affaires, Ministry of Environment and climate affairs.
- Directorate General of Passports & Residency, Royal Oman Police
- Real-Estate Registration Secretariat, Ministry of Housing, Electricity and Water.