Gulf states

Investing in Oman

The Foreign Capital Investment Law allows full ownership in permitted activities, with deemed approval if a request goes unanswered.



Muttrah corniche in Muscat at sunset, May 2017. Photo: Muiad123 — Wikimedia Commons, CC BY-SA 4.0.

Key facts for investors

Criterion	Value	Details as in the source
Corporate tax	15%[1]	Of net taxable income for establishments and commercial companies; 3% for small enterprises meeting conditions; 55% for oil and gas exploration companies under concession contracts.
VAT	5%[1]	The basic rate on most goods and services, zero-rated for some such as exports, with exemptions including financial services and residential rent.
Foreign ownership	Full or partial[2]	Investors may own the invested capital in whole or contribute to it in a permitted activity; prohibited activities are listed by ministerial decision.
Investment legal framework	Foreign Capital Investment Law[2]	Issued by Royal Decree 50/2019, in force since 1 January 2020.
Foreign property ownership	In integrated tourism complexes[3][4]	According to Invest Oman, foreigners may own property only in specified integrated tourism complexes and may take renewable 50-year leases in most areas; buying in these complexes is one route to Golden Residency.
Investor residency	10-year golden residency from OMR 200,000[4]	Launched on 1 September 2025, renewable, with minimum capital of OMR 200,000 through seven routes including property in integrated tourism complexes, company formation, government bonds, Muscat Stock Exchange shares and bank deposits.
Free & economic zones	Tax exemption up to 30 years[5][6]	Tax exemptions of up to 30 years, 100% foreign ownership, full repatriation of capital and profits, and no import or re-export duties. In Duqm the exemption runs up to 30 years from the start of operations, renewable for 30 more, with no minimum capital.

Official bodies

- **Tax Authority** — Income tax and VAT · tms.taxoman.gov.om/portal
- **Ministry of Legal Affairs** — Texts of Omani legislation · mola.gov.om

Sources

1. Tax rates — Oman Tax Authority portal (Official page)
2. Foreign Capital Investment Law (Royal Decree 50/2019) — WIPO Lex (issued 1 July 2019)
3. Oman Trade Agreements — Invest Oman (undated)
4. Oman launches 10-year Golden Residency — Invest Oman (1 September 2025)
5. FAQ — Public Authority for Special Economic Zones and Free Zones (Official page)
6. Special Economic Zone at Duqm — Public Authority for Special Economic Zones and Free Zones (Official page)

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