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Company formation in Oman

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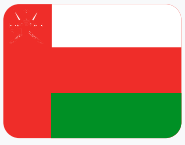

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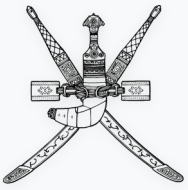

National emblem

Common form	LLC (limited liability company) [1]
Registry	Ministry of Commerce, Industry and Investment Promotion (Oman Business Platform) [1]
Minimum capital	No statutory minimum for most activities [1]
Directors	1 manager [1]
Local director	Not required; 100% foreign ownership is allowed for most activities [1]
Corporate tax	15% [2]
VAT / sales tax	5% [2]
Typical timeline	Usually 1–3 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Omani rial (OMR)

In short: To set up a company in Oman, most founders form an LLC, registered with the Ministry of Commerce, Industry and Investment Promotion (Oman Business Platform). [1] Minimum capital: no statutory minimum for most activities. Corporate tax: 15%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 07 July 2026); company-law details summarise official guidance and can change. Confirm requirements with the Ministry of Commerce, Industry and Investment Promotion (Oman Business Platform) before filing.

Since the 2020 Foreign Capital Investment Law, most activities in **Oman** allow 100% foreign ownership. Companies are registered through the **Oman Business Platform** of the Ministry of Commerce, Industry and Investment Promotion.

Business structures

Most founders in Oman form an LLC, registered with the Ministry of Commerce, Industry and Investment Promotion (Oman Business Platform). [1] Other forms are listed below.

- **LLC** – the usual company form for private businesses

Requirements

Minimum share capital in Oman (2026): no statutory minimum for most activities. Directors required: 1 manager. Local resident director: not required; 100% foreign ownership is allowed for most activities. [1]

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum for most activities.
- Directors: 1 manager.
- Local residency: not required; 100% foreign ownership is allowed for most activities.
- A registered office address in Oman.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Oman (2026): usually 1–3 weeks. [1] The usual steps are:

1. Choose the company form and check that the name is available.

2. Prepare and sign the articles of association.
3. File the registration with the Ministry of Commerce, Industry and Investment Promotion (Oman Business Platform).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Tax Authority.

Taxation

The corporate tax rate in Oman in 2026 is 15%. [2] Standard VAT or sales tax: 5%. [2]

Tax	Rate and notes
Corporate income tax	15%
VAT / indirect tax	5%
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Oman: Companies file annual financial statements and tax returns with the Tax Authority, and keep their details up to date with the Ministry of Commerce, Industry and Investment Promotion. [1]

Double tax treaties

Oman has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
0%	0%	10%

Withholding tax on dividends and interest is suspended; royalties and certain service fees remain subject to 10%.

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Oman lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Oman?

Typical registration time in Oman: usually 1–3 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Oman?

Minimum share capital in Oman: no statutory minimum for most activities (as of November 2026).

What is the corporate tax rate in Oman in 2026?

The corporate tax rate in Oman in 2026 is 15%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Oman?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Oman: not required; 100% foreign ownership is allowed for most activities.

What withholding tax applies to dividends paid from Oman?

Oman charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

- Ministry of Commerce, Industry and Investment Promotion (Oman Business Platform)
- Tax Authority

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Georgia
- Company formation in the United Arab Emirates
- Company formation in Armenia
- Company formation in Saudi Arabia
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Ministry of Commerce, Industry and Investment Promotion (Oman Business Platform) . Government of Oman. Accessed November 2026.
2. Official Tax Authority . Government of Oman. Accessed November 2026.
3. Oman: Corporate – Taxes on corporate income (reviewed 07 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
7. Oman: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

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