



KPMG AEOI Updates & Tracking Service

CRS Alert



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Country:	Oman	Regime:	CRS

Oman: Issued Amendments to AEOI Rules

On 30 December 2025, the Oman Tax Authority issued an announcement regarding Decision No. 388/2025 (found [here](#)), which amends certain provisions of Decision No. 78/2020 (found [here](#)) relating to the Automatic Exchange of Financial Account Information (AEOI). These amendments align with international tax transparency standards and aim to establish a more accurate and detailed database of financial accounts and account holders. They also seek to streamline and enhance the flow of information between Reporting Financial Institutions (RFIs) and the Oman Tax Authority.

Decision No. 388/2025 came into effect on 01 January 2026 and introduces additional requirements for RFIs, including:

- **Self-certification:** RFIs must obtain and submit a valid self-certification for each account holder and each controlling person associated with an account.
- **Identification of Role:** RFIs must determine and report the roles under which a controlling person or equity holder in an investment entity is considered a Reportable Person.
- **Account Classification:** Reports must indicate whether an account is classified as pre-existing or new. Additionally, they must specify whether the account is a joint account and, if so, provide the number of joint account holders.
- **Investment Entity Transparency:** RFIs must specify the roles and shares under which an owner of capital or equity in investment entities qualifies as a Reportable Person.

The first reporting under these new amendments will be due in 2027, with the submission deadline set for 30 May 2027.

Oman Contacts:



Aabha Lekhak
Partner
alekhak2@kpmg.com



Shilpa Golsangi
Associate Director
sgolsangi@kpmg.com

Reference: [Announcement](#)

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Contact us



Laurie Hatten-Boyd
Principal
T: +1 206 213 4001
E: lhattenboyd@kpmg.com

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Kelli Wooten
Principal
T: +1 404 739 5888
E: kwooten@KPMG.com

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