



**List of C. Steinweg Oman LLC (CSO) services subject to 5% of VAT rate
as per Oman VAT Law and Executive Regulations**

<u>Item</u>	<u>Service/Goods description</u>	<u>CSO Published Tariff clause</u>	<u>VAT rate</u>
1	Shifting and weighing of Cargo leftovers (aggregates & limestone)	10.3.8.5	5%
2	Storage charges Cargo leftovers (aggregates & limestone)	10.3.8.5	5%
3	Damage to CSO facilities (incl. oil spillage)	3.4	5%
4	Supplies of water, bunkering (foodstuff) and/or fuel trucks to Vessels	10.4.35	5%
5	Supply of lashing materials	10.5.10	5%
6	Skip supply	10.3.6.2	5%
7	Weighbridge record per shipment	10.1.13, 10.2.8, 10.6.5	5%
8	Special services (RORO shorehandling)	10.2.3	5%
9	Gate passes	10.6.4	5%
10	Invoicing fee (if applicable)	10.6.3	5%
11	Issuance of any certificate / report	10.1.13, 10.2.8, 10.6.5, 10.3.8.4, 10.4.19	5%

Note 1 Disclaimer

The Oman VAT Law and Executive Regulations makes a specific distinction between the international transport of goods and passengers and related services thereto (zero rated) versus local transport of goods and passengers and related services thereto (standard rated). The rates in the CSO Published Tariff are excluding VAT. Where VAT is applicable, the standard VAT rate should be applied to the CSO Published Tariff. CSO has identified the goods/services where the VAT would be applicable in the above table, however, these may be amended in future based on the interpretation of the Law and Executive Regulations to be given by the Tax Authorities.

Changes in VAT Law and Executive Regulations with future or retrospective impact will be applied, in case applicable to the services/supplies and the rates set out in this publication and the rates set in the CSO Published Tariff.

The CSO Published Tariff is subject to change and can be found on our website:

<https://oman.steinweg.com/en/published-tariff/>



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Note 2 Any services regarding local cargo

Any service (E.g. Handling, Storage, Stockpiling, Shifting, Weighing, Overtime, Equipment, Manpower etc.) performed for handling of local cargo shall be subject to the standard VAT rate as these services are not related to 'International transport of goods or passengers'. Local cargo is defined as cargo that has no international destination upon delivery to CSO premises.

Note 3 Container Freight Station and Warehousing (Clause 10.7)

As per current interpretation of the Oman VAT law and Executive Regulations, local transport and local transport related services (including but not limited to loading, unloading, storage) shall be subject to the standard VAT rate.

Note 4 Custom duty suspension

As per current interpretation of the Oman VAT law and Executive Regulations, VAT would be zero rated on services supplied to customs duty suspension statuses subject to a condition that these are being received for the purposes of carrying out the activity within the customs duty suspension statuses. In order for CSO to apply the zero rate, CSO requests the customer to issue CSO a declaration to this effect, otherwise VAT at standard rate will be applied.

Note 5 Special Zones

As per current interpretation of the Oman VAT law and Executive Regulations, VAT would be zero rated on services supplied to Special Zones subject to the following conditions:

- (a) Customer should be registered under the Oman VAT law.
- (b) Customer must be registered with and licensed by the Zone Operating Authority.
- (c) Services are being received for the purposes of carrying out the activity in the Special Zone.

In order for CSO to apply the zero rate, CSO requests the customer to issue CSO a declaration to this effect, otherwise VAT at standard rate will be applied.

Note 6 Changes

This before mentioned table is subject to change depending on interpretation of the Oman VAT law.

Note 7 Tariff update

CSO is currently updating the CSO Published Tariff for VAT compliance. This updated Published Tariff will be published once completed on the website.

Note 8 Contact & (VAT) registration

Without a VAT Registration Certificate of the Client, CSO will not be able to issue a compliant tax invoice. This might result in VAT becoming an additional cost for the Client, when charged at the standard rate; or might cause potential delays in the terminal operations.

In case of VAT related questions, please reach out to CSO via:

- Customer.registration@om.steinweg.com