

Sultan's Decree No. 37/2025 issued by

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We, Haitham bin Tariq, Sultan of Oman

Having [reviewed the Basic Law of the State > .om/p/2021/rd2021006](https://qanoon.om/p/2021/rd2021006)

[and the Finance Act issued by Royal Decree_ RNo. 47/98 > 47](https://qanoon.om/p/2011/rd2011111)

[and the Law on the financial and administrative supervision of the state](https://qanoon.om/p/2011/rd2011111)

, < <https://qanoon.om/p/2011/rd2011111>

Following presentation to the Council of Oman,

and in the public interest,

we hereby

enact Article

1 as follows:

It shall be governed by the provisions of the attached Finance Act.

Article 2

The Minister of Finance shall issue the implementing regulations for the ActAttached, The Minister shall also issue a decree stipulating that the regulations and decisionsin force, provided they do not conflict with the provisions of

Article 3

The aforementioned Finance Act is hereby repealed, and any provision contrary to the attached Act is hereby repealed

Article 4

This Decree shall be published in the Official Gazette, and shall come into force sixty (60) days

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Finance Act,

Chapter

One Definitions and General Provisions

Article (1)

In applying the provisions of this Act, the words and terms shall have the following meanings, unless the context otherwise requires:

1 – The Ministry:

the Ministry of

Finance. **2 – The**

Minister: the

Minister of

Finance.

3 – The relevant authority:

Any unit of the State's administrative apparatus and other persons

4 – The authorising officer:

the head of the relevant body or the Under-Secretary of the Ministry and those of equivalent rank, and any official authorised by law to order payments and authorised disbursement.

5 – State-owned funds:

Assets – movable or immovable – State-owned, whether public or private

6 – The general budget:

The financial programme drawn up for the coming financial year to achieve specific objectives and in accordance with the general policy of the State.

7 – The Consolidated Treasury Account:

The central account into which all the state's resources are channelled and from

8 – The Regulations:

The implementing regulations for this Act.

Article (2)

The provisions of this Act shall apply to the relevant authorities,, with the exception of those bodies established or regulated by a law or Royal Decree by law or a Royal Decree

Article (3)

The financial year shall commence on the first day of January and shall on the thirty-first

Article (4)

The relevant authorities shall, before taking steps to enact a law or decree that would impose financial burden the Public Treasury to obtain approval

Article (5)

The Ministry shall be entitled to obtain copies of the reports prepared by the Financial, Accounting and Tax Control Authority and for fees.

Article (6)

The Minister may delegate any of the Ministry's staff with the relevant financial affairs to exercise the financial and accounting powers specified by him.

Chapter Two: Competences and Powers

Article (7)

The Commissioner for Expenditure shall exercise the powers and competences by the relevant regulations, rules and procedures in force.

The authorising officer may delegate certain powers and powers to staff whose position is below that of a department director, as set out in

Article (8)

The Ministry shall – within the scope of the application of the provisions of this Act – the following:

- 1 – Notify the relevant authorities of the rules governing the preparation of drafts and the necessary procedures to be followed should the relevant authorities relevant authorities fail to submit the balance sheet

2 – Waiving the recovery of sums unduly paid, and taking action in the cases and under the conditions specified in the regulations.

3 – Issuing the necessary instructions to define the scope of oversight and thefor verifying general expenditure, as well as the relevant policies and proceduresThe agency must

4 – Approve applications submitted by the relevantand the approved development allocations in accordance with the provisionthe regulations.

5 – Preparing the rules governing the general budgetsand the Annex 6 – Issuing regulations governing internal audit units and their staffwithin them

7 – Adopting procedures for the investment of state-owned funds andOmani Investment Authority.

8 – To draw up an accounting and financial system for the relevant bodies, and it shall be permissible to draw up regulations governing their functions, as well as the adoption of standard forms for financial documents and records

9 – Ensuring that all relevant bodies maintainlogs and entries are kept regularly at the, and ensuring that the budget is classified.

10 – Taking the necessary measures to ensure that the imposition of taxes andtheir enforcement, as well as the regulations and rules issued in implementation thereof.

11 – Taking the necessary immediate action in the event of a report ofand financial irregularities, whilst notifying the Financial and Administrative Supervisory Authority of thethe relevant authorities to take administrative or penalagainst

12 – Determining the circumstances in which the debtto the State as set out in the Regulations.

13 – Preparing standardised forms for works, supply and service contracts, in coordination with the relevant authorities.

14 – Follow up with the relevant authorities to ensure they provide the Ministry with the schedules andbank account details by the specified deadlines.

Article (9)

The Minister shall have full authority to take such measures as may be necessaryto maintain the organisation’s order.

Article (10)

Those authorised to incur expenditure – each within the limits of their respective remit – shall be responsible for the decisions issued in implementation thereof.

Chapter Three Taxes, duties and other sums referred to in

Article (11)

The relevant authorities may impose fees for the services they provide, provided that

Article (12)

subject to the provisions of the Unified Customs Law of the Gulf Cooperation Council (GCC) States, no measures may be taken to impose, amend or abolish any customs duty, provided that, in the event of approval, the decision shall specify the categories, their eligibility, the method of collection and other relevant details before they are included in the

Article (13)

The relevant authorities shall, prior to taking any measures to establish or amend or to dissolve any Cabinet, without prejudice to the provisions of Article (11) of this Act:

1 – Fees charged for work permits for non-Omanis in accordance with 2 –

Transit and departure fees.

3 – Fees for educational services, and medical services.

4 – Tariffs for electricity, water, sanitation and other charges 5 – other

charges and fees which the Ministry deems necessary to include Article

Article (14)

The relevant authorities shall be exempt from all taxes unless otherwise provided for by specific provisions

Article (15)

No exemption from any tax shall be granted except in the cases provided for in the laws referred to in those laws, nor may any state duty be waived except in the cases in which the laws and decrees of the authorities provide for such exemption, and within the limits, subject to the restrictions and conditions set out in those decrees

A decision granting the exemption shall be issued by the Minister or his delegate, upon the request of the Chairman of the as specified in the regulations.

Article (16)

A refund of tax, duty or other sums due to the State in accordance with the procedures set out in the Regulations.

Chapter IV: State-Owned Assets

Article (17)

No person may acquire state-owned property or gain any other right in rem to encroach upon them, and in the event of encroachment or infringement, administrative measures must be taken, and the necessary legal proceedings must be taken to claim for the damages caused

In all cases, the possessor, occupier, trespasser or person subject to use of coercive force where necessary and without compensation, without

Article (18)

No disposal may be made of assets owned by the State in any way that is not in the public interest.

It is permissible – by way of exception – to lease part of these assets, or to use them for private purposes

Article (19)

The disposal of assets owned by the State for a consideration, nor shall they be leased at a nominal rent or at a rent lower than the except with the intention of achieving the purpose of

Article (20)

Disposal of assets owned by the State shall be by direct agreement, as set out in the regulations.

Article (21)

Amounts due to the State from the price and its rights shall have a preferential claim over the movable property – unless the sold item retains its separate legal status, and the State shall enjoy this privilege without prejudice to the rights acquired by third parties through payments, fees and from the sums due to the units of the administrative apparatus of the State.

Article (22)

No real right, whether by way of primary or accessory, except in the cases and in accordance with the conditions, circumstances and procedures laid down by the laws

Article (23)

The letting of state-owned property shall be by means of public tender, and may – as set out in the regulations.

Article (24)

The rent due to the State for the term of the lease, together with any other right arising therefrom that is situated in the leased property from the tenant's personal effects and the amount due from the value of the movable property subject to this right, without intent, and in accordance with the regulations governing the collection of taxes, duties and other amounts

Article (25)

State-owned assets must be inspected, inventoried, maintained, and insured against damage or loss.

It is also necessary to take an inventory of funds owned by the State as, and they must be recorded in the relevant register, and registered in accordance with the laws and regulations in force.

Chapter Five: The General Budget

Article (26)

When classifying the General Budget, care shall be taken to ensure that it is all revenue to ensure the optimal use of state resources efficiency and effectiveness, and ensures the achievement of the objectives

Article (27)

Each year, the Ministry issues a publication setting out the rules that authorities must prepare their own budgets, in accordance with the State's fiscal policy and the objectives

Each relevant body is required to submit its draft budget for the financial year (6) at least six months.

Article (28)

The Ministry shall be responsible for preparing the draft general state budget, present it to the Cabinet and refer it to the Shura and State Councils for discussion and make their recommendations in accordance with

The draft is then returned to the Cabinet for consideration of the recommendations of the two sessions, along with their recommendations, so that it may examine those, and to present the results of its review to the State, provided that of its recommendations, together with an explanation of the reasons.

Article (29)

The Ministry shall be responsible for preparing the draft general budget in its final form, taking the necessary measures during the month of December each year to ratify the draft

Article (30)

The general budget shall be ratified by a decree issued at the very start of the financial year, granting powers of expenditure and collection.

And if the Royal Decree ratifying the General Budget in B, the appropriations included in the for the previous financial year, and any reduction in these appropriations shall be made by the relevant body proposed at the time of

Article (31)

The Minister may – in the case of urgent and exceptional current expenditure – to the extent necessary to address such a situation, and within the limits of the available financial resources

Article (32)

The disposal of any remaining appropriations in the general budget which have not been

Article (33)

The State shall have a unified treasury account, and the regulations shall set out the rules and procedures, with the exception – for certain entities to open special accounts, whether with Bank D or otherwise, subject to the conditions and procedures set out in the regulations.

Chapter Six: The State's Final Accounts

Article (34)

The Ministry shall issue an annual publication setting out the dates by during which the relevant authorities are required to comply, as set out in the Regulation.

Article (35)

The Ministry shall be responsible for preparing the final accounts of the State for the 1 – Actual revenue and expenditure broken down in accordance with the budget

2 – The financial positions of the State's accounts at the end of the financial year.

Article (36)

The final accounts are submitted to the Council of Ministers for consideration, and a copy is sent to the State.

The Minister is responsible for submitting the final accounts to the Sultan the first deadline, and the final accounts are published in the Official Gazette.

Article (37)

The Ministry shall submit to the Council of Ministers a half-yearly statement setting out the Centre's performance in relation to the various items of the general budget, as well as the State's accounts with banks, settled loans and repaid, the balance of outstanding liabilities, and other matters relating to the State.

Chapter Seven: Financial Irregularities

Article (38)

Subject to the provisions of the Law on Financial and Administrative Control of State, the following shall be deemed a breach

1 – Failure by the relevant authorities to comply with the provisions of laws and regulations and rules, in particular the provisions of this Act, the Regulations and the Decrees issued in implementation thereof.

2 – Where the relevant authorities exceed the appropriations set out in the general budget

3 – Authorising commitments or payments in excess of the appropriations for any chapter of the and in compliance with the provisions of financial laws and regulations or in accordance with the procedures of the platform and the decisions issued in implementation thereof.

4 – Failure to follow the procedures prescribed by law for administrative enforcement the event of failure to meet the specified deadlines.

5 – Negligence or failure to act which results in the forfeiture of any of the such rights to be forfeited.

6 – Failure by the relevant authorities to submit the draft budget or by the specified deadline, or failing to submit the data requested by the Ministry by the specified deadlines.

7 – The relevant authorities shall open bank accounts without authorisation.

Article (39)

Without prejudice to the provisions of the Law on Financial and Administrative Oversight of the State and its employees for any financial irregularities, in accordance with the relevant laws and regulations, and the Ministry shall act accordingly.

Chapter Eight: Limitation Periods for Financial Claims

Article (40)

The limitation periods for the application of the provisions of this Act shall be determined, as follows:

1 – Financial claims of natural persons and legal(5) five years.

2 – Financial claims by the relevant authorities shall be time-barred before the expiry of seven (7) years.

The limitation period begins to run from the time the debt becomes due and payable, amounts owed to employees by the relevant authorities the limitation period for the rights of the relevant authorities to recover what it has previously paid out unduly, from the date of payment.

Article (41)

The limitation period shall not apply where there is any impediment preventing the creditor to assert a claim in law, and by the debtor's express or implied acknowledgement, a new limitation period shall commence from that date, the duration of which shall be the first limitation period, provided that, in the event of a court judgement being issued fifteen, it shall commence from the date of that judgement.

Article (42)

The limitation period, in accordance with the provisions of this Act, shall result in the expiry of financial rights.