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# NEW TOURISM LAW EXECUTIVE REGULATIONS ISSUED IN OMAN

## Topics

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The Ministry of Heritage and Tourism in Oman has issued new Executive Regulations under the Tourism Law, introducing enhanced compliance, reporting, and operational requirements for tourism establishments operating in the Sultanate, including hotels, resorts, restaurants, travel agencies, and tourism operators.



The regulations introduce a more structured compliance framework covering tourism fee reporting, operational reporting obligations, documentation requirements, regulatory oversight, and compliance monitoring mechanisms.

## WHAT'S NEW UNDER THE REGULATION

The new Executive Regulations introduce several important compliance and operational requirements for tourism establishments, including:

- Mandatory quarterly Tourism Fee reporting and remittance requirements
- 4% Tourism Fee collection obligations on applicable tourism services
- Requirement for annual compliance declarations and reporting
- External auditor involvement in tourism fee related reporting and compliance reviews
- Enhanced tourism statistics and operational reporting requirements
- Electronic integration and reporting requirements with relevant authorities
- Increased regulatory powers relating to inspections, penalties, suspension, and cancellation of licenses for non-compliance
- Additional documentation, reconciliation, and reporting obligations for tourism establishments

## WHAT THIS MEANS FOR BUSINESSES

The new regulations indicate increased regulatory focus on:

- Strengthening tourism sector compliance and governance
- Enhancing reporting transparency and operational monitoring
- Standardizing tourism fee reporting and documentation practices
- Improving Ministry oversight and enforcement mechanisms
- Increasing accountability for tourism establishments and operators

## KEY TAKEAWAYS FOR TOURISM ESTABLISHMENTS

- Review current tourism fee reporting processes and controls
- Ensure tourism fee calculations and reconciliations are properly maintained
- Assess whether existing systems adequately support compliance requirements
- Review annual reporting and documentation obligations under the new regulations
- Maintain proper supporting documentation and operational records
- Be prepared for increased regulatory monitoring, inspections, and compliance reviews

## HOW WE CAN SUPPORT

We assist businesses with:

- Tourism Law compliance assessments and gap reviews
- Quarterly tourism compliance review support
- Tourism fee reconciliation and reporting support
- Advisory on implementation of new compliance requirements
- Regulatory and compliance process reviews
- Agreed-upon procedures and compliance related support services

For more details, please refer to the Executive Regulations issued by the Ministry of Heritage and Tourism, Sultanate of Oman.

