MAK INTERNATIONAL REAL ESTATE

BUILDING LEGACY BEYOND BORDERS



COUNTRY PROPERTY GUIDE 2026

Invest in *Oman*

Freehold with family residency — Muscat · Salalah

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Market snapshot

5–8%
Gross rental yield — Typical range in ITC communities (Cavendish Maxwell)

15–19%
Property price CAGR — Latest annual, 2025–26 · NCSI

0%
Personal income tax on rent

Why investors look here

- Affordable entry versus other Gulf markets
- Residency for the family
- Coastal lifestyle communities

Know before you buy

- Foreign ownership is limited to ITCs
- Resale market is smaller than Dubai's
- Verify title with the Real Estate Registration Directorate

Rules for foreign buyers

Topic	What applies
Who can buy	Foreigners can own freehold property in Integrated Tourism Complexes (ITCs) such as Al Mouj Muscat, Muscat Bay and Jebel Sifah.
Residency link	Buying freehold in an ITC can give residency to the buyer and immediate family.
Tax on rental income	No personal income tax on rental income.

Buying costs

Registration fee (foreigners)	3% of the property value
Deposit at reservation	Usually 10–20%

How buying works

1. Choose an ITC project
2. Verify the title and developer
3. Reservation and sale agreement
4. Pay the 3% registration fee
5. Title registration and residency application

For Indian residents: LRS basics

- Money for property abroad is sent under the RBI's Liberalised Remittance Scheme (LRS); check the current yearly limit with your bank (it has been US$250,000 per person per financial year).
- TCS applies above the yearly threshold and can be adjusted against your income tax.
- Report foreign property and income in your Indian tax return (Schedule FA).
- Payments go from your bank directly to the developer or escrow — never to MAK.

Sources

- Cavendish Maxwell — Oman real estate — https://cavendishmaxwell.com/news/oman-real-estate-boom-what-it-means-for-uae-buyers-investors
- Al Mawaleh — Oman buyer guide 2026 — https://mawaleh.com/?p=34987
- Oman Observer — NCSI Real Estate Price Index Q1 2026 — https://www.omanobserver.om/article/1191169/business/economy/oman-real-estate-prices-jump-159-in-first-quarter

General information only, prepared by MAK International Real Estate LLP from the published sources listed, checked November 2026. Rules, taxes and figures change; confirm with the developer, a local lawyer and your chartered accountant before investing. Gross yields are before costs and taxes; past trends do not guarantee future returns. MAK does not collect buyer payments.

Talk to a MAK advisor about Oman

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