

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

This summary is only a guide. It is limited to a general description of national tax laws and does not address various issues which may impact the tax result, including: local, city, regional, state or other provincial taxes and your own individual circumstances. We do not guarantee any particular tax result. Therefore, we recommend that you consult your own tax advisor regularly to determine your tax position.

The information provided is understood to be correct as of 18 July 2024. Changes in legislation or practice after this date may affect the tax treatment.

## Tax - Employee Notes - Your Shares: Gifted

Oman	
<b>When will I be taxed in relation to my plan benefits?</b>	<b>Award:</b> No income tax. No social security. <b>Unlocking:</b> No income tax. No social security. <b>Sale by participant:</b> No capital gains tax. No social security.
<b>What is the maximum rate of income tax payable in relation to my plan benefits?</b>	None
<b>Income tax rates</b>	There is no individual income tax in Oman.
<b>Will my employer withhold income tax in relation to my plan benefits?</b>	No.
<b>Are my plan benefits subject to social security contributions?</b>	No.
<b>Will my employer withhold social security contributions in relation to my plan benefits?</b>	Not applicable.
<b>What is the maximum rate of capital gains tax?</b>	None

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<b>How will I be taxed on shareholder distributions?</b>	<p>In Rolls-Royce, if a decision is taken to make shareholder distributions, these are currently paid in the form of 'C Shares'. You will only be eligible to receive C Shares on Your Shares: Gifted once they unlock. After that, you will receive C Shares on your unlocked shares, whenever we pay them, until you choose to sell your shares. Whilst you hold your unlocked shares in your Equiniti share account, your C Shares will be redeemed for cash which will automatically be reinvested into ordinary shares.</p> <p>No taxes arise on the issue of C shares, their redemption, the reinvestment into ordinary shares and the sale of reinvested ordinary shares.</p>
<b>Do I have to report any income in relation to the plan to my local tax authority?</b>	Not applicable.