

Tobacco Packaging Standards for Excise Products

Version 1 (April 2023)

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1.0. Introduction

The Oman Tax Authority for the Sultanate of Oman shall be responsible for the implementation of the Digital Tax Stamp scheme requirements for marking all products, within scope, to be imported, and sold in the local market. They are also responsible for the preparation, issuance, and approval of the standard marking specification for tobacco and all other excise products within scope, to support the knowledge for positioning and requirements regarding the product carrier in line with the tax authority decision no. 21/2022 and no. 51/2020.

This document is to state the packaging and marking requirements for each product that is within scope of the DTS Solution including cigarettes, Shisha, and all Other Tobacco Products.

Note: The Gulf Standard Organization are responsible for the regulatory packaging standards and requirements which are mandated by legislation e.g., Approved health warnings, production, and expiry dates. The information within this document has been provided to support with the relevant details for the implementation of the DTS Solution and its marking requirements. This does not replace the GSO 246:2011 regulatory packaging standards which must continue to be adhered to

2.0. Marking types

2.1. Physical Marker

Provided either as an individual dry or self-adhesive marker, size 20x44mm, which is determined by the production method for affixation.

2.2. Dry

- Individual markers supplied in bundles of 500, in boxes of 70,000
- Supplied dry without adhesive. The adhesive is applied by the manufacturers at the time of application
- The manufacturers are responsible for ensuring the perforation of the label during application to aid frangibility of the label to ensure damage when the packet is physically opened.
- Each individual label will be personalised with a globally unique code
- Suitable for automated production

2.3. Self-Adhesive

- Individual markers supplied in reels of 5,000
- Markers are supplied with kiss cuts already implemented during production to aid frangibility of the label to ensure damage when the packet is physically opened
- Each individual label will be personalised with a globally unique code
- Suitable for manual or semi-automated application

2.4. Digital Marker (Cigarettes only)

- Unique digital code supplied via file from download from DTS System
- Suitable for automated production only

3.0. Cigarettes

3.1. Marker Format - Dry physical marker and digital code

The cigarette products require both a physical marker and digital code to be applied to every pack. Suggested positioning for the markers is detailed in figure 1, ensuring that the physical marker is placed in a position that will damage it upon opening of the pack for use.

The digital code has specific requirements that must be met to ensure that it is legible for scanning by the applications and the consumer's human eye.

1. The marker must be printed on a solid background colour that will generate enough contrast to allow the marker to be scanned.
2. The manufacturer can choose which font all the alpha/numeric are printed on the pack, however all characters must be legible to the human eye
3. The printed code must be positioned on a flat surface and free from creasing
4. Manufacturers must ensure high readability of the machine-readable codes, rated to at least 3.5 in accordance with ISO/IEC 15415:2011
5. The printed code must be capable of remaining readable for at least five years after their creation

Products must arrive in these packaging styles at time of importation to the Sultanate of Oman allow for inspection of the markers at Customs and meet the decision by the Tax Authority decision no. 21/2022 for distinctive marks to be placed on the excise goods.

Note: If manufactured in destination that has own digital marking scheme, like the European Union, then the manufacturer has to follow the digital marking scheme relevant for their manufacturing location and submit the required data for the digital code to meet the specification such as code pairing details.

Note: Digital code is associated to product from order placement and incorporated into the actual code makeup. The physical marker is associated to the product during production and marker activation following application.



Figure 1 – Physical and digital marker positions for Cigarette products

4.0. Shisha

4.1. Format - Dry or Self-adhesive physical marker

The shisha product requires a physical marker to be applied to every pack. Suggested positioning for the marker is detailed in figure 2 to 7 for the different packaging styles, dependent on the volume and if the product has outer cellophane wrapping with a tear tape opening. The marker needs to be applied in a position ensuring that it will be damaged upon opening of the pack for use.



Figure 2 - Regulated approved packaging sizes are 50g, 250g and 1000g only

Products must arrive in these packaging styles at time of importation to the Sultanate of Oman allow for inspection of the markers at Customs and meet the decision by the Tax Authority decision no. 21/2022 for distinctive marks to be placed on the excise goods.

Note: Physical marker is associated to the relevant product during production and marker activation following application. A box of 70,000 or reel of 5,000 can be used for multiple products and is not aligned to one product alone. When the order is placed the product that it is to be used for is not a requirement.



Figure 3 –Physical marker position for Shisha 50g products wrapped in cellophane with tear tape



Figure 4 – Physical marker position for Shisha 50g products sold without wrapping



Figure 5 - Physical marker position for Shisha products sold in a tin



Figure 6 - Physical marker position for Shisha products sold in a 250g box



Figure 7 - Physical marker position for Shisha products sold in a 1000g
box or tin

5.0. Roll your own tobacco and Pipe Tobacco

5.1. Format - Dry or Self-adhesive physical marker

The other tobacco products sold in carriers such as pouches, and tins require a physical marker to be applied to every unit. Suggested positioning for the marker is detailed in figure 8 and 9 for the different packaging types. The marker needs to be applied in a position ensuring that it will be damaged upon opening of the pack for use.

Products must arrive in these packaging styles at time of importation to the Sultanate of Oman allow for inspection of the markers at Customs and meet the decision by the Tax Authority decision no. 21/2022 for distinctive marks to be placed on the excise goods.

Note: *Physical marker is associated to the relevant product during production and marker activation following application. A box of 70,000 or reel of 5,000 can be used for multiple products and is not aligned to one product alone. When the order is placed the product that it is to be used for is not a requirement.*



Figure 8 – Physical marker position for Tobacco supplied in the pouch style carrier



Figure 9 - Physical marker position for Tobacco supplied in a tin style carrier

6.0. Cigars and Cigarillos

6.1. Format - Self-adhesive physical marker

The marking for Cigars or Cigarillos differs depending on the type of product to be sold in the retail market.

Those products supplied in sealed packs for sale in retail such as 3-5 sticks, requires a physical marker to be applied to every pack that will be damaged upon opening of the box, shown in figure 10.

For Cigars that are sold at retail as individual sticks the marking scheme must be adapted, due to the way these products are sold to the consumer. The physical marker for cigars that are imported to be sold individually, must have the physical marker applied to the outer packaging, such as the wooden/cardboard carrier shown in figure 11. This will not be visible to the consumer at the time of sale but must be applied for shipping and transportation authentication visibility.

Products must arrive in these packaging styles at time of importation to the Sultanate of Oman allow for inspection of the markers at Customs and meet the decision by the Tax Authority decision no. 21/2022 for distinctive marks to be placed on the excise goods.

Note: Physical marker is associated to the relevant product during production and marker activation following application. A box of 70,000 or reel of 5,000 can be used for multiple products and is not aligned to one product alone. When the order is placed the product that it is to be used for is not a requirement

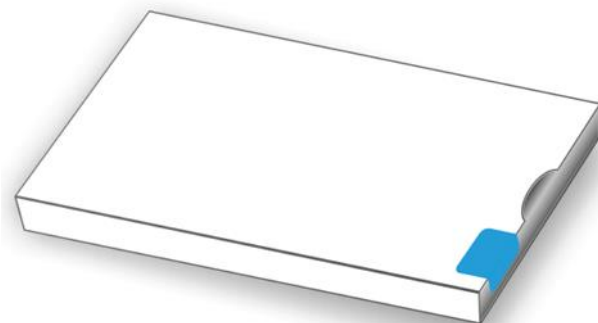


Figure 10 – Physical marker position for sealed packs of Cigars or Cigarillos

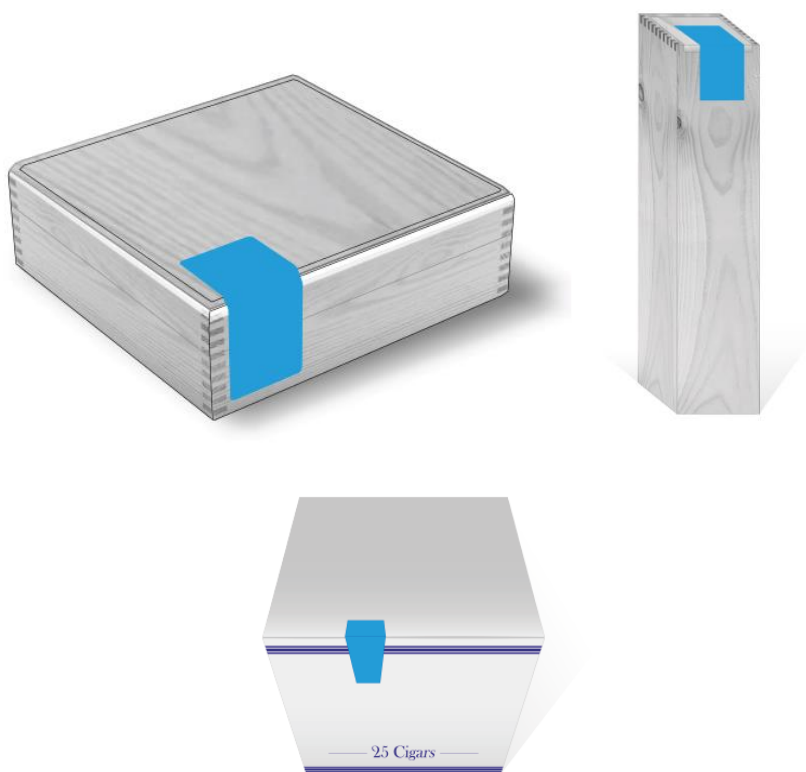


Figure 11 – Physical marker position to be applied on the outer package for Cigars sold as individual sticks, only visible during transportation

7.0. Dokha

7.1. Format - Self-adhesive physical marker

A large volume of the Dokha products is currently chopped within warehouses in the Sultanate of Oman following the importation of raw agricultural tobacco bales or bags/sacks. To bring this product in line with the decision by the tax authority regulations for hallmarks to be placed on the excise goods, the packaging and supply of these products needs to be enforceable and marked for authentication at importation

The Dokha product sold in carriers such as an individual box or clear bottle with tamper proof lid requires a physical marker to be applied to every unit. Suggested positioning for the marker is detailed in figure 12 for the different packaging styles. The marker needs to be applied in a position ensuring that it will be damaged upon opening of the pack for use.

Products must arrive in these packaging styles at time of importation to the Sultanate of Oman allow for inspection of the markers at Customs and meet the decision by the Tax Authority decision no. 21/2022 for distinctive marks to be placed on the excise goods.

Note: *Physical marker is associated to the relevant product during production and marker activation following application. A box of 70,000 or reel of 5,000 can be used for multiple products and is not aligned to one product alone. When the order is placed the product that it is to be used for is not a requirement*

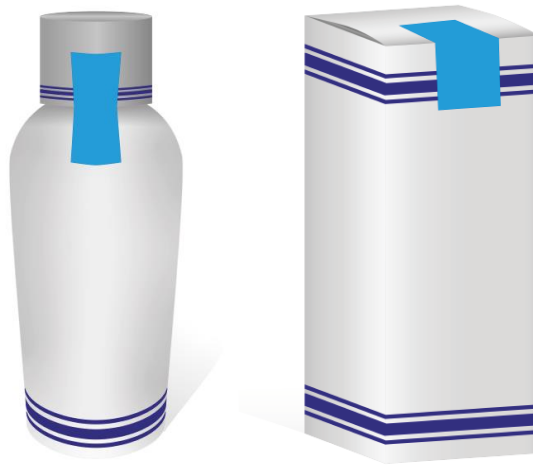


Figure 12 – Physical marker position for Dokha sold in clear bottle with tamper proof lid or box

8.0. Raw agricultural tobacco

8.1. Format - Self-adhesive physical marker

The Raw agricultural tobacco leaf products are currently not regulated within packaging standards and are imported as very big bales or bags/sacks and sold as loose-leaf in any weight within markets and Souks or supplied and used to produce other tobacco products within the Sultanate of Oman, such as Dokha.

To bring this product in line with the decision by the Tax Authority decision no. 21/2022 for distinctive marks to be placed on the excise goods, the packaging and supply of these products needs to be enforceable and marked for authentication

All raw agricultural tobacco that is imported and supplied into Oman must be packaged in a cardboard box of 250gm, 500gm or 1000gm and requires a physical marker to be applied to every unit. Suggested positioning for the marker is detailed in figure 13 with an example of how the product will look inside the box. The marker needs to be applied in a position ensuring that it will be damaged upon opening of the pack for use.

Note: *Physical marker is associated to the relevant product during production and marker activation following application. A box of 70,000 or reel of 5,000 can be used for multiple products and is not aligned to one product alone. When the order is placed the product that it is to be used for is not a requirement*

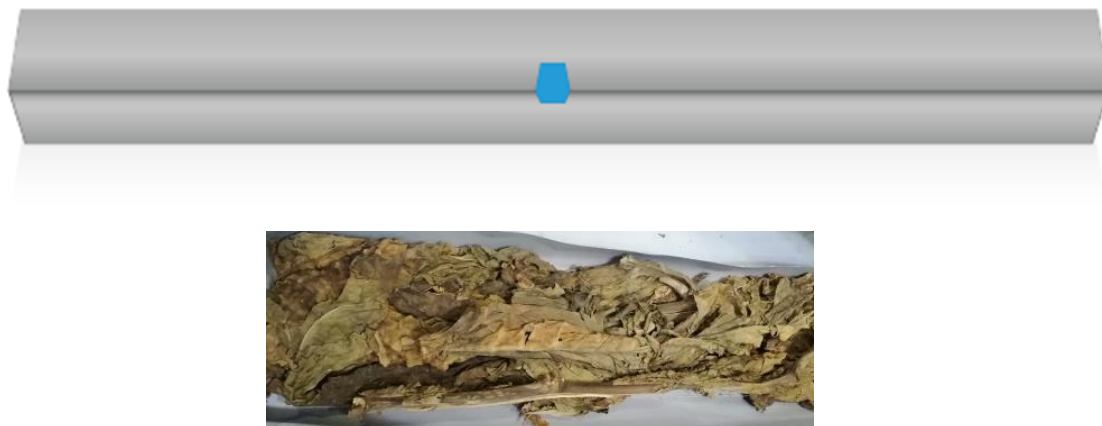


Figure 13 – Physical marker position for raw agricultural tobacco supplied and sold in box

9.0. Heat Not Burn Products

9.1. Format - Dry or Self-adhesive physical marker

The heat not burn tobacco products require a physical marker to be applied to every pack. Suggested positioning for the marker is detailed in figure 14. The marker needs to be applied in a position ensuring that it will be damaged upon opening of the pack for use.

Products must arrive in these packaging styles at time of importation to the Sultanate of Oman allow for inspection of the markers at Customs and meet the decision by the Tax Authority decision no. 21/2022 for distinctive marks to be placed on the excise goods.

Note: Physical marker is associated to the relevant product during production and marker activation following application. A box of 70,000 or reel of 5,000 can be used for multiple products and is not aligned to one product alone. When the order is placed the product that it is to be used for is not a requirement.

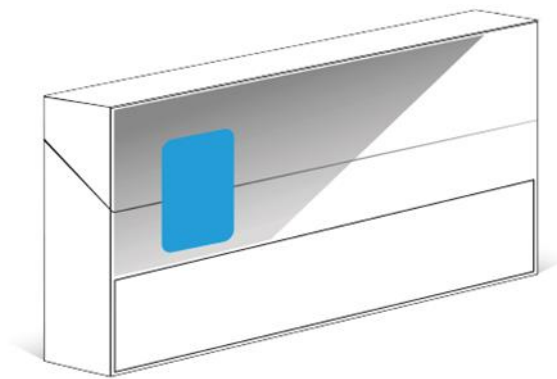


Figure 14 - Physical marker position for packs of heat not burn products

10. Contact Details

If you have any questions or queries related to any of the information within this document, please contact the Oman Tax Authority using the details below:

Call Center: 1020

WhatsApp: +968 2474 6996

Email: info@taxoman.gov.om