



# Sultanate of Oman Tax Authority

**Excise Transitional Return Manual**  
**Step by step guided filling the return form using**  
**print-screens and detailed info.**

**Step 1:** Open the Taxpayer Portal using the correct link

<https://tms.taxoman.gov.om/portal/ar/home>

## Step 2: Sign-in



The screenshot displays the website of the Sultanate of Oman Tax Authority. At the top right, there are language options for "العربية" and "English", and a "Sign In" button with a user icon. A red arrow points to this "Sign In" button. The main header includes the authority's logo and name. Below the header is a navigation menu with links for "News", "About TA", "Laws & DTA", "Tax system in Oman", "E-services", and "Help & Support", along with a search bar. The main content area features a large banner for "Excise Tax" in English and Arabic, with a map of Oman and a family icon. Below the banner, there is a news snippet about electronic tax returns. Two columns of content are visible: "Registration" and "Returns".

العربية | English | Sign In

Sultanate of Oman  
Tax Authority

News ▾ About TA ▾ Laws & DTA ▾ Tax system in Oman ▾ E-services Help & Support ▾ Search

الضريبة  
الانتقائية

Excise  
Tax

Submit their Tax Returns of Income electronically from 15/3/2020. • The Tax Authority announces that all taxpayers whose financial year ended on 31/12/2019, should

### Registration

Every taxpayer shall adhere with the tax registration when carrying out the entry procedures in the commercial registration at the Ministry of Commerce & Industry. The taxpayer shall notify the Tax Authority when not carrying out any entry in the commercial registration. The notification shall be prepared on the prescribed form for this purpose within (60) sixty days from the date of incorporation or the commencement of activity whichever is earlier.

In case of failure, the Tax Chairman shall impose a fine not exceeding 2,000

[Read More](#)

### Returns

The law requires all Taxpayers (except the Enterprise) to submit two returns for any tax year to the Tax Authority on the forms prepared for this purpose:

- The provisional return is submitted within three months of the end of the tax year.
- The final return shall be submitted within six months of the end of the tax year. The audited accounts shall be accompanied by an auditor licensed by law to practice his profession of accounting and auditing in the Sultanate.

### Step 3: Sign-in by ID card or by Username

Log-in by Username

Log-in by ID card

Login with username and password

English

Login using Digital Certification Service (Tam)

Mobile

ID Card

Login using Mobile requires:

- 1. Mobile Simcard
- 2. Pin Code

Enter phone number

Login

Login using ID Card requires:

- 1. ID Card/Resident Card
- 2. Pin Code
- 3. Card Reader

Login

## Step 4: Enter username and password

Login Help ?



**With Smart Card/USB token or Mobile ID**

---

To use this login method you need civil ID card and ID card reader or PKI enabled SIM card.

**Login**



**With username & password**

---

To use this login method you need username and password issued by SGT.

**Forgot password**

**Login**

## Step 5: Go to E-Services

العربية | English | Muntaser Adam Muntaser Adam | Excise Manager | AL ARABYA EXCELLENT MARKETING | Sign Out

 Sultanate of Oman  
Tax Authority

Home News About TA Laws & DTA Tax system in Oman **E-services** Help & Support Search

 دليل استخدام الخدمات الإلكترونية  
**Manual Guide for E-Service**

**Authority announces that all taxpayers whose financial year ended on 31/12/2019, should submit their Tax Returns of Income electronically from 15/3/2020.** • The Ta:

**Registration**

Every taxpayer shall adhere with the tax registration when carrying out the entry procedures in the commercial registration at the Ministry of Commerce & Industry. The taxpayer shall notify the Tax Authority when not carrying out any entry in the commercial registration. The notification shall be prepared on the prescribed form for this purpose within (60) sixty days from the date of incorporation or the commencement of activity whichever is earlier.

In case of failure, the Tax Chairman shall impose a fine not exceeding 2,000

**Returns**

The law requires all Taxpayers (except the Enterprise) to submit two returns for any tax year to the Tax Authority on the forms prepared for this purpose:

- The provisional return is submitted within three months of the end of the tax year.
- The final return shall be submitted within six months of the end of the tax year. The audited accounts shall be accompanied by an auditor licensed by law to practice his profession of accounting and auditing in the Sultanate.

<https://tms-stg.taxoman.gov.om/portal/web/taxportal/e-services> [Read More](#)

## Step 6: Select Excise Transitional Return

The screenshot displays the website of the Sultanate of Oman Tax Authority. The header includes the logo and name of the authority, along with navigation links for News, Home, Laws & DTA, Tax system in Oman, E-services, and Help & Support. A search bar is also present. The main content area features an 'e-Service Menu' with a tree structure. The root node is 'Taxpayer portal eServices', which branches into 'Taxpayer Registration' (1), 'Taxpayer List' (3), 'Excise product standard prices' (2), and 'Excise Transitional Return' (4). A red arrow points to the 'Excise Transitional Return' link, indicating the current step in the process.

Sultanate of Oman  
Tax Authority

News Home Laws & DTA Tax system in Oman E-services Help & Support Search

e-Service Menu

Taxpayer Registration 1

Taxpayer List 3

Excise product standard prices 2

Excise Transitional Return 4

Taxpayer portal eServices

## Step 7: Add Excise Return



Sultanate of Oman  
Tax Authority

Home News About TA Laws & DTA Tax system in Oman E-services Help & Support Search

### Excise Transitional Returns

[Add Excise Return](#)

Document No.	Document Date	CR No.   Person	Filing Period	Status	
6929596	16/03/2020		Transitional (Inventory as of 15/06/2019)	Draft	View   Edit

1 Display: 1-1 | Total: 1

**Step 8: Enter Commercial Registration No.**

**Step 9: Select Filing Period “Transitional (Inventory of Sweetened Drinks as of 01/10/2020)”**

**Step 10: Select ‘Add’”**

The screenshot shows a web form titled "File Excise Transitional Return" with a "Close" button in the top right corner. The form contains two main input fields:

- \* Commercial Registration No.:** A text input field containing the number "212121221". A red arrow labeled "8" points to this field.
- \* Filing Period:** A dropdown menu with three options:
  - Transitional (Inventory as of 15/06/2019)
  - Transitional (Inventory of Alcohol as of 01/07/2020)
  - Transitional (Inventory of Sweetened Drinks as of 01/10/2020)The third option is selected and highlighted in blue. A red arrow labeled "9" points to this dropdown menu.

Below the input fields, there is a note: "NOTE: Tax Authority will not take any action until document is submitted".

At the bottom right of the form, there are two buttons: "Cancel" and "Add". A red arrow labeled "10" points to the "Add" button.

10

# Step 11:

## Fill the mandatory box

### Excise Transitional Return

#### Details of the Taxable Person

Legal name: Hassan Muscat SLLC  
CR No.: 1234561  
TIN: 1050193  
EXTIN (if applicable):  
Filing Period: Transitional (Inventory as of 01/07/2020)

#### Business address

\* **Business address:** Sultanate of Oman, Al-Buraimi, Dank, Wadi Al Amd, 512, 123456, Elm Street, 456, 123 | **Enter**

\* **Contact phone:**

**Contact e-mail:**

#### Details of the Principal Officer / Responsible Person

\* **Name:**

\* **Passport / ID Number:**

\* **Contact phone:**

\* **Contact e-mail:**

#### Details of Excise Taxed Activities

\* **Types of goods you dealt with:**

- Tobacco and its derivatives
- Carbonated drinks
- Energy drinks
- Alcohol
- Pig Meat
- Sweetened Drinks

**Step 12:** Add the items which was stored till 30<sup>th</sup> Sep 2020

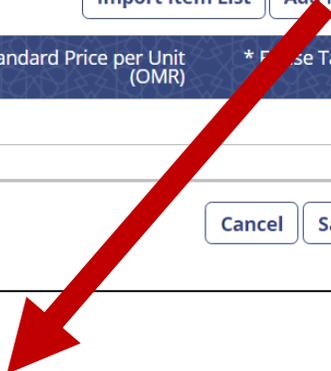
**Step 13:** Select “Add New Item”

**Excise Tax Payable**

[Import Item List](#) [Add New Item](#)

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Retail Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)
---	---------	---------------	-----------	------------------	------------	-----------	----------------------------------	-------------------------------	------------------------

[Back to list](#) [Cancel](#) [Save Draft](#)



**Find Item**

Some items may be omitted, because either the item was not valid during the tax period or the item did not have valid tax rate determined for it.

HS Code	Product Group	Item Code	Item description
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
24022010	Tobacco and its derivatives	100000	CIGARETTE WINSTON RED
24022010	Tobacco and its derivatives	100001	CIGARETTE WINSTON BLUE
24022010	Tobacco and its derivatives	100002	MARLBORO GOLD KS RCS 20
24022010	Tobacco and its derivatives	100003	MARLBORO RED KS RCS 20
24022010	Tobacco and its derivatives	100004	CIG. GAULOISES BLONDES FILTER
24022010	Tobacco and its derivatives	100005	CIG. GAULOISES BLONDES LIGHTS
24022010	Tobacco and its derivatives	100006	CIG. GAULOISES BLONDES ULTRA
24022010	Tobacco and its derivatives	100007	CIG. DAVIDOFF LIGHTS(DOM)
24022010	Tobacco and its derivatives	100008	CIG. DAVIDOFF ONE
24022010	Tobacco and its derivatives	100009	CIG. DAVIDOFF SLIMS LIGHT

1 2 3 4 5 6 ... 712 Display: 1-10 | Total: 7115

[Cancel](#)

## Step 13: To add multiple items

Click Import item list tab - Download the import items file template

**Excise Tax Payable**

[Import Item List](#) [Add New Item](#)

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Retail Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)

[Back to list](#) [Cancel](#) [Save Draft](#)



**Import Item list** Close

**Items import**

**Import items file template:** [Download the import items file template](#)

**Upload import items file:**  No file chosen

The maximum file size is 50 MB  
Accepted file formats are Excel (.xls, .xlsx)

I am aware that successful import will replace already added items with the ones in the import file.

[Close](#) [Import Excel File](#)

## Step 14: Enter the Details as required in downloaded excel file

**NOTE:** It should be in same format as example given

The screenshot displays the Microsoft Excel interface for a file named "Excise Tax payable-import - Excel". The ribbon is set to the "HOME" tab, showing various formatting and editing options. The spreadsheet is open to cell A2, which contains the value "100003". The spreadsheet has the following structure:

	A	B	C	D	XFB	XFC	XFD
1	ITEM CODE	ITEM DESCRIPTION	QUANTITY	RETAIL SALE PRICE PER UNIT (OMR)			
2	100003	MARLBORO	100	10			
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							

The status bar at the bottom of the window shows "READY" and a "Import" button. The zoom level is set to 100%.

**Step 15: Upload the Excel file**

**Step 16: After entering details upload the Excel File**

**Step 17: Click the tick box (I am aware ... ) and Import Excel file tab**

The screenshot shows a modal dialog titled "Import Item list" with a "Close" button in the top right corner. The dialog contains the following elements:

- Import items file template:** A link to "Download the import items file template".
- Upload/import items:** A "Choose File" button followed by the text "No file chosen".
- File specifications:** "The maximum file size is 50 MB" and "Accepted file formats are Excel (.xls, .xlsx)".
- Awareness checkbox:** A checked checkbox with the text "I am aware that successful import will replace already added items with the ones in the import file."
- Bottom buttons:** A "Close" button and an "Import Excel File" button.

Red annotations are present:

- A red arrow labeled "15" points to the "Choose File" button.
- A red arrow labeled "16" points to the awareness checkbox.
- A red arrow labeled "17" points to the "Import Excel File" button.

## Step 18: Save Draft

### Excise Tax Payable

Import Item List

Add New Item

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Retail Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)	
1	22030000	Alcohol	101029	BAVARIA 50 CL	<input type="text" value="45.000"/>	Unit	<input type="text" value="0.460"/>	0.454	10.350	Remove
2	22030000	Alcohol	101033	CARLSBERG CANS 50CL	<input type="text" value="12.000"/>	Unit	<input type="text" value="1.000"/>	0.620	6.000	Remove
Total Excise Tax Due (OMR)									<b>16.350</b>	

1

Display: 1 | Total: 2

[Back to list](#)

Cancel

Save Draft



## Step 19: Submit

Home News Home Laws & DTA Tax system in Oman E-services Help & Support Search

**Saved as draft. Please submit the document**

### Excise Transitional Return

**Document No.:** 7928131      **Document Date:** 29/06/2020      **EXTIN | Person:** NRTE00006374 | Khalid TRADE HTB  
**Document Type:** Excise Transitional Return      **Document Status:** Draft

Application Form Attachment

#### Details of the Taxable Person

**Legal name:** Khalid TRADE HTB  
**CR No.:** 121212121  
**TIN:**  
**EXTIN (if applicable):** NRTE00006374  
**Filing Period:** Transitional (Inventory as of 01/07/2020)

**Submit**

**Step 20:**  
**Confirmation – YES**

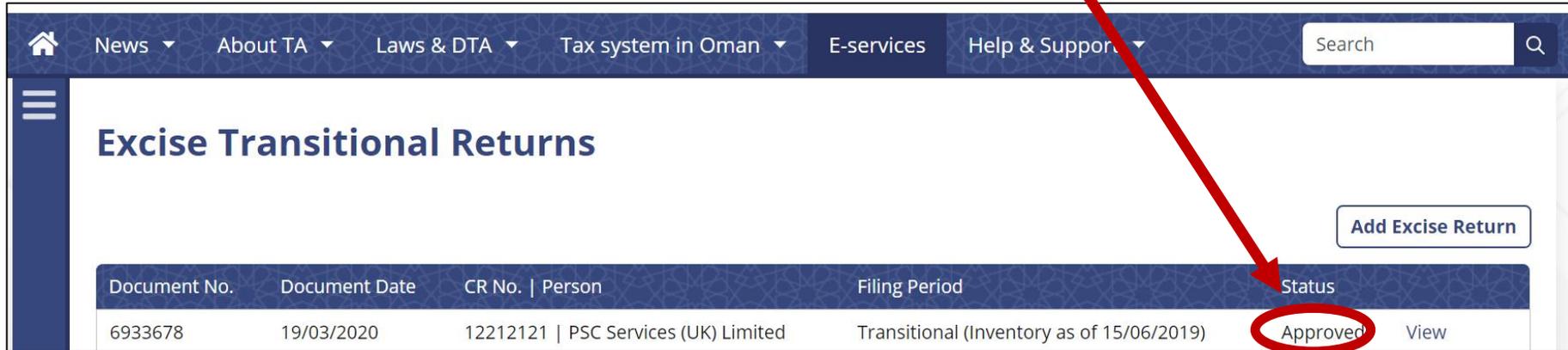
**Confirmation**

Are you sure to submit this application?

---



Once you update it will in status as Approved



The screenshot shows a web interface for 'Excise Transitional Returns'. At the top, there is a navigation bar with links for News, About TA, Laws & DTA, Tax system in Oman, E-services, and Help & Support. A search bar is located on the right. Below the navigation bar, the main heading is 'Excise Transitional Returns'. To the right of this heading is a button labeled 'Add Excise Return'. Below the heading is a table with the following data:

Document No.	Document Date	CR No.   Person	Filing Period	Status	
6933678	19/03/2020	12212121   PSC Services (UK) Limited	Transitional (Inventory as of 15/06/2019)	Approved	View

A red arrow points from the top right towards the 'Approved' status in the table, which is circled in red.

# Select Pay in Bank

## Excise Tax Payable

#	HS Code	Product Group	Item Code	Item Description	Quantity	Unit Type	Retail Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	Excise Tax Due (OMR)
1	22021090	Energy drinks	102787	POWERADE ICE STORM PET 50CL	1,000.00	Unit	10.000	1.590	10,000.000
Total Excise Tax Due (OMR)									<b>10,000.000</b>

1

Display: 1-1 | Total: 1

[Back to list](#)

[Revise](#) [Pay in Bank](#)



# Reference code “OMSGTXXXXX”

Contact e-mail: test@gmail.cim

## Generate Payment Reference Code

<b>Beneficiary Name:</b>	Tax Authority
<b>Beneficiary Bank:</b>	AHLI BANK S.A.O.G
<b>Account Number:</b>	9700-071574-001
<b>SWIFT:</b>	AUBOOMRU
<b>Amount (OMP):</b>	10,000,000
<b>Reference Code:</b>	<b>OMSGT10124196</b>

\* Note: Please use Reference Code in the Narration of your deposit voucher.

[Print Advice Slip](#) [Close](#)

1 Display: 1-1

**Step 21:** Pay the tax due in Ahli bank  
( details given ).

**NOTE:** Mention reference code in bank for  
the transaction

**Step 22:** Send the copy of deposit slip in  
following email along with Commercial  
Registration Number and EXTIN

**excise@taxoman.gov.om**

سلطنة عمان



الرمز المرجعي لعملية السداد

Payment Reference Code

Beneficiary Name:	Tax Authority	الجهة المستفيدة:
Beneficiary Bank:	AHLI BANK S.A.O.G	بنك الجهة المستفيدة:
Account Number:	9700-071574-001	رقم الحساب:
SWIFT:	AUBOOMRU	رمز التحويل البنكي:
Amount (OMR):	10,000.000	المبلغ (ر.ع.):
Reference Code:	<b>OMSGT10124196</b>	الرمز المرجعي:

Note: Please use Reference Code in the Narration of your deposit voucher.

ملاحظة: يرجى استخدام الرمز المرجعي في إشعار الأيداع الخاص بك