



جهاز الضرائب
TAX AUTHORITY

Fawtara (E-invoicing) Frequently Asked Questions

Last update on: 23rd April 2026

Contents

1. General Overview and Scope	4
1.1 General Questions About E-invoicing	4
1.2 Scope	4
1.3 Timeline	4
1.4 Legislation	5
1.5 Support Available.....	5
2. Service Provider Accreditation and Processes	5
2.1 Service Provider Accreditation Process.....	5
2.2 Service Providers Criteria	5
2.3 Service Provider Accreditation	6
2.4 Generally, Service Provider Asked Questions.....	6
2.5 Technical Requirements.....	7
3. Taxpayer Role and Processes	7
3.1 Scope and Targeted Companies	7
3.2 VAT Group	7
3.3 Validation and Responsibility.....	8
3.4 ERP Mapping.....	8
4. E-invoice Issuance	8
4.1 QR Code, UUID and Invoice Hash	8
4.2 E-invoice Implementation	9
4.3 Self-Billing (Import of Good, Import of Services).....	9
4.5 E-invoice Submission Timeline for B2B / B2C.....	9
5. OpenPeppol	10
5.1 General Overview	10
5.2 Governance & Ownership	10
5.3 Network & Architecture.....	10



5.4 Documents & Standards	10
5.5 Identification & Routing.....	11
5.6 Security & Validation	11
5.7 Integration & Usage	11
5.8 Regulatory & Compliance Context	11

1. General Overview and Scope

1.1 General Questions About E-invoicing

1. What is e-invoicing?
E-invoicing is the issuance, storage, submission and exchange of invoices electronically through an approved mechanism using a prescribed format/standard, instead of traditional (non-standardized) paper or PDF invoices.
2. What is the difference between paper invoices and e-invoices?
Paper invoices are issued manually and can involve physical signatures and stamps. E-invoices are issued digitally, carry a unique verification code, are electronically certified, and delivered instantly to the buyer and tax authority. They are stored and exchanged electronically with instant verification and reporting, ensuring speed, accuracy, and security.
3. What is the main objective of e-invoicing?
The main objective of e-invoicing is to improve business transaction efficiency, ensure transparency and tax compliance, and prevent fraudulent invoices and/or non-reporting/underreporting of taxes.
4. What are the direct benefits for companies?
Direct benefits for companies include reduced operating costs, simplified auditing, improved data accuracy and inventory management, reduced errors, integration with company systems, secure archiving, and real-time reporting for better decision-making.
5. Are there released or upcoming regulations for e-invoicing compliance?
Regulation for e-invoicing will be released prior to the rollout date.

1.2 Scope

1. How will invoice information appear in the Fawtara portal?
Currently this is under discussion within OTA and details will be shared in due course.
2. Should out-of-scope supplies be issued as e-invoices?
Issuing e-Invoices will not be mandatory for out-of-scope supplies. However, we recommend awaiting further clarification from the legislation to confirm this.

1.3 Timeline

1. When is the list of Accredited Service Providers expected to be announced?
The List of Accredited Service Providers is expected to be announced by Q2 2026.
2. Go Live is planned for Q3 2026. Do you have a specific date?
The first rollout is on August 2026. Subsequent batches will follow according to the timeline.
3. Is there a defined response timeline for inquiries?
Responses are provided based on priority, complexity, and validation requirements.
4. Will there be a transition period after implementation?
All companies must complete their onboarding as per the rollout dates communicated by OTA. To ensure smooth transition for companies, OTA is reaching out to Rollout participants at least 6 months prior to their onboarding and will be arranging multiple clarification and support sessions to aid their preparation and transition.



1.4 Legislation

1. Are there any restrictions imposed by ASP on backdating invoices beyond current VAT period?

It is the responsibility of the taxpayer to follow VAT laws and executive regulations.

1.5 Support Available

1. Will companies receive training before implementation?

Workshops, user manuals, and pre-recorded system training videos will be provided.

2. How can technical support be obtained?

Technical support related questions for using the Fawtara portal can be initially sent using the Fawtara email (fawtara@taxoman.gov.om). Please note that for Taxpayers (as corners 1 and 4) integrating with service providers (corners 2 and 3), any technical support should be addressed directly to their service providers.

3. Will a guideline be provided?

Detailed guides and awareness materials can be found here: [E-invoicing Manual Guide - Tax Portal](#)

2. Service Provider Accreditation and Processes

2.1 Service Provider Accreditation Process

1. What is the role of the service provider?

In OTA's 5-corner model for e-Invoicing, Service Providers (representing corners 2 and 3) are responsible for validating and exchanging e-Invoices between Taxpayers (representing corners 1 and 4), while also reporting specific Tax data to OTA (representing corner 5). To become an accredited Service Provider, companies will need to apply for accreditation with OTA.

2. Can companies act as their own service provider?

Any company that meets the service provider criteria and passes OTA's prescribed tests can be accredited and subsequently also serve as their own service provider.

3. Can new Omani company rely on foreign parent company experience?

A new Omani company can only rely on the experience and operations of its parent company.

4. Can service providers from the GCC countries participate and become approved service providers, or is the opportunity limited only to local (in-country) service providers?

Service providers from other countries can participate, but they must meet all the requirements set by the Oman Tax Authority, including a having local presence in Oman.

5. Are charges by Technical Service Providers per invoice, monthly, or another method?

The pricing structure for e-invoicing services is determined by each Service Provider. Charges may vary depending on the provider's commercial model and may include subscription fees, transaction-based fees, or other pricing arrangements. OTA does not charge any fees itself neither does it require/mandate any charges on Taxpayers from Service Providers.

2.2 Service Providers Criteria

1. Are all activities required, or can I choose from IT or Finance sections

Two activities relevant to e-invoicing are required to be part of your commercial registration to apply as a service provider.

2. Provide clarification on the years of experience requirement.

The applicant company must have at least two years of experience prior to applying for accreditation, this requirement can be met through evidence of the company's parent company experience. Riyadh card holders are required to have a minimum of one year of experience.

2.3 Service Provider Accreditation

1. Can parent company register for Peppol testing while creating local CR?

Any company can become a Peppol member and complete tests. Accreditation will still be dependent on meeting and passing the Tax Authority's requirements.

2. How will OTA ensure that data remains secure with service providers?

All accredited service providers (ASPs) must comply with strict confidentiality and data protection requirements. Service providers are responsible for keeping data private, encrypted, and secure ensuring compliance with applicable laws.

3. Can a company use a white-label solution from a global Service Provider?

A company can apply to become an accredited service provider using a white-labeled solution, as long as they meet the criteria and pass the required tests.

2.4 Generally, Service Provider Asked Questions

1. Will historical invoices need to be uploaded into the new system?

Historical invoices do not need to be submitted to OTA as part of e-Invoicing.

2. Will paper invoices be canceled?

After official implementation, only Business to Customer invoices will be issued in a paper format in addition to the prescribed electronic format.

3. What will the flow be for an export invoice?

In case of an export transaction, the supplier shall issue an invoice and share it with the customer as per the current practice. Tax reporting shall be processed through the e-invoicing network, as C4 (Customer) and C3 (Customer Service Provider) are not part of the network, the flow shall be C1→C2→C5

4. Can an invoice be canceled or adjusted after issuance?

After issuance, adjustment can be made by issuing an electronic credit or debit note.

5. Will there be penalties for non-compliance?

Penalties will apply according to regulations.

6. Is a digital certificate required?

A digital certificate is required as part of OpenPeppol's security specifications.

7. How will e-invoices be archived?

Invoices are expected to be stored and archived by Taxpayers as per the VAT law and regulations. Guidance for service providers will be published separately.

8. What is the official channel for Service Provider Registration related questions?

All inquiries must be sent through the official Fawtara support email (fawtara@taxoman.gov.om).

2.5 Technical Requirements

1. How is the UBL path handled within the current data architecture?
Kindly refer to OpenPeppol documentation at Post Award Documentation - OpenPeppol
2. What type of API integration will be required REST, SOAP, or other?
Kindly refer to OpenPeppol eDelivery documentation at eDelivery Documentation - OpenPeppol
3. Where should service providers submit technical or functional questions?
All technical or functional questions must be submitted through the official Fawtara contact email (fawtara@taxoman.gov.om).

3. Taxpayer Role and Processes

3.1 Scope and Targeted Companies

1. How were the companies included in the first rollout companies selected?
Based on criteria such as revenue size, annual invoice volume, technical readiness, maturity and coverage of different industries, sectors and taxpayer types.
2. Will Small and Medium Enterprises (SME) be included?
Small and Medium Enterprises (SME) will be part of the third phase of the project.
3. Can invoices be issued manually then entered electronically?
Invoices must be issued electronically using the prescribed format.
4. Is consolidated invoice allowed for B2C?
Consolidated invoices are not allowed for B2C transactions. An E-invoice must be issued separately for every invoice.

3.2 VAT Group

1. If two companies belong to one VAT group, what VAT details appear for buyer and seller?
Invoice specifications allow for the issuance of intragroup transactions.
2. Do all companies under a VAT group need to follow e-invoicing?
Companies under the same VAT group must follow the e-invoicing mandate.
3. If seller is not registered for e-invoicing, can the buyer claim input VAT?
<p>Scenario 1: If the seller is not a VAT registered Taxpayer (i.e. not meeting the VAT registration requirements): All VAT registered Taxpayers will be under e-invoicing once all rollouts are completed. Accordingly, if a seller is not a VAT registered Taxpayer, they are not required to be part of Fawtara eInvoice network. Any invoices issued by such sellers is not allowed to collect VAT and accordingly there is no case for the buyer to claim VAT. Companies can report to OTA any cases of invoices received from non-VAT registered companies, if those invoices include VAT</p> <p>Scenario 2: If the seller is not part of the Fawtara e-Invoicing network yet (i.e. not part of current or previous rollouts)</p> <p>If the seller is a VAT registered Taxpayer that is not part of the current or previous rollout, they can continue to issue invoices using their existing mechanism as long as such invoices are compliant with the VAT laws and regulations beyond e-Invoicing. Buyers receiving such invoices can claim input VAT as per the eligibility requirements currently and will continue to file returns as currently.</p>



3.3 Validation and Responsibility

1. Who validates the invoices?
The service provider validates format and business and Schematron rules.
2. Who is responsible if the invoice is non-compliant?
The responsibility for invoice compliance remains with the Taxpayers, however OTA will monitor the performance of service providers and take necessary actions if compliance requirements are not met.
3. Will there be industry exceptions?
There are no industry exceptions, Taxpayers are required to comply with the eInvoicing requirements as per their respective rollout.
4. What happens when dealing with consumers or suppliers not yet participating in the rollout?
<ul style="list-style-type: none"> - If the consumer is not part of the rollout, the supplier should submit the invoice to their service provider who will submit the tax data document to OTA. Separately, exchange of the invoice with the consumer can be followed using their current process and format. - If the supplier is not part of the rollout, the invoice can be exchanged between the supplier and consumer using their current process and format.

3.4 ERP Mapping

1. Will the Tax Authority provide mapping guidance?
The shared draft e-Invoicing data dictionary and business rules provide the necessary mapping guides for ERPs and other billing systems. Please note that the current version shared is a draft version for consultation with Rollout 1 Taxpayers and interested prospective service providers. OTA will confirm and release a final and official version soon after taking into consideration any feedback received from its consultation sessions with the above-mentioned groups.
2. Does the company need to change its current ERP system?
ERP systems can be retained based on the arrangement Taxpayers have with their accredited service providers.

4. E-invoice Issuance

4.1 QR Code, UUID and Invoice Hash

1. Who generates the QR – ASP or company?
The QR code is generated by the taxpayer (C1).
2. Will QR appear in a human-readable format?
The QR code is required only on the human-readable invoice (not the eInvoice).
3. Where does the B2C QR code lead?
The QR code will be used by OTA to verify the authenticity of the eInvoice in future using a mobile app
4. Is QR mandatory only for simplified invoices?
QR code is mandatory for all (B2C) transactions.
5. What information must be inside the QR code?
The QR code must include the following fields: (Seller Name [IBT-027], Seller VATIN [IBT-031], Timestamp [IBT-002 {IBT-168}], Invoice Total Amount (including VAT) [IBT-112], VAT Total [IBT-110], Seller UUID [BTOM-004])



6. Difference between UUID and Invoice Hash?

UUID and invoice hash serve the same purpose. Therefore, Invoice Hash has been excluded and not included as a separate field since its purpose (ensuring uniqueness) is already covered within the invoice UUID.

4.2 E-invoice Implementation

1. Can invoices be issued in two languages?

Invoice issuance in different languages is supported.

2. What is the compatibility standard?

Invoices must be issued in XML format as the mandatory structured format.

3. How is an e-invoice issued?

E-invoices are issued through any compliant e-invoicing solution. All e-invoices issued must be validated by the issuer's respective accredited service provider.

4. What are the steps and requirements to implement e-invoicing?

The steps required to comply with e-invoicing requirements of the OTA are:

For Taxpayers

- Identify and select an accredited service provider or apply for accreditation yourself
- Exchange B2B, B2C and B2G e-invoices across the 5-corner model/network using your accredited service Provider

For Service Providers:

- Ensure that you meet the eligibility criteria prescribed by OTA: <https://tms.taxoman.gov.om/portal/web/taxportal/service-provider-criteria>
- Submit your application for accreditation to OTA
- Once your application has been accepted by OTA, complete testing on the OpenPeppol test bed.

4.3 Self-Billing (Import of Good, Import of Services)

1. How can taxpayers handle imports?

In cases of imports, taxpayers shall report such transactions with self-billing.

4.5 E-invoice Submission Timeline for B2B / B2C

1. What is the time allowed for submitting B2B and B2C e-Invoices?

- B2B: Real-time
- B2C: 24-Hours

2. What happens if a company issues an invoice after it has already closed its accounting period?

Invoices must be issued as per the VAT legislation and reported according to the e-invoicing regulations. Invoices can still be issued regardless of the accounting period.

3. Regarding B2C, what is the timeline and deadline for its implementation? Is it scalable to implement B2C separately from B2B and B2G?

B2C will be implemented at the same time as B2B and B2G.



5. OpenPeppol

5.1 General Overview

1. what is Peppol?
Peppol (Pan-European Public Procurement Online) is a standardized framework that enables organizations to exchange electronic procurement documents securely and interoperable using a common network and technical specifications.
2. Is Peppol a software or a platform?
It is a network and specification framework implemented by certified service providers.
3. Is Peppol limited to Europe?
Although originally developed in Europe, Peppol is used globally.
4. Is Peppol the same as E-invoicing?
Peppol is a delivery network and standardization framework. E-Invoicing is one of the document types supported by Peppol.

5.2 Governance & Ownership

1. Who governs Peppol?
Peppol is governed by OpenPeppol, an international non-profit association responsible for standards, specifications, and accreditation.

5.3 Network & Architecture

1. How does the Peppol network work?
Peppol operates using a four-corner or five-corner model where senders and receivers connect through certified Access Points that communicate with each other using Peppol standards.
2. What is a Peppol Access Point (AP)?
A Peppol Access Point is a certified service that enables sending and receiving Peppol documents in compliance with Peppol technical and security requirements.
3. Can organizations choose any Peppol Access Point?
Any certified Peppol Access Point can communicate with any other certified Peppol Access Point.
4. Does Peppol store invoices or documents?
Peppol does not store documents. Documents are transmitted directly between Access Points.

5.4 Documents & Standards

1. What types of documents can be exchanged through Peppol?
Peppol supports documents such as electronic invoices, credit notes, orders, order responses, and dispatch advice, based on defined Peppol BIS specifications.
2. What is Peppol BIS?



Peppol BIS (Business Interoperability Specifications) define the structure, data elements, and business rules for each supported document type.

3. Does Peppol define invoice business processes?

Peppol defines document standards and exchange rules, not internal business workflows.

5.5 Identification & Routing

1. How are parties identified in Peppol?

Participants are identified using a Participant Identifier, consisting of an identification scheme and a unique identifier value.

2. What is the Peppol Directory (SMP/SML)?

Peppol uses the Service Metadata Publisher (SMP) and Service Metadata Locator (SML) to publish participant capabilities and route documents correctly.

5.6 Security & Validation

1. Is Peppol secure?

Peppol enforces encrypted communication, secure transport protocols, and certified Access Points.

2. Does Peppol validate invoice content?

Peppol performs technical and business rule validation as defined in Peppol PINT. It does not validate commercial correctness or tax decisions beyond defined rules.

5.7 Integration & Usage

1. Can Peppol be used with existing ERP or billing systems?

Organizations may integrate their systems with a Peppol Access Point, provided documents conform to Peppol specifications.

2. Is Peppol only for government use?

Peppol can be used by both public and private sector organizations.

3. What is difference between invoice data and invoice tax data?

For further details on the e-invoicing specifications, please visit the links below.

The Peppol eDelivery Network ([eDelivery Documentation - OpenPeppol](#))

Peppol CTC model ([CTC Documentation - OpenPeppol](#))

5.8 Regulatory & Compliance Context

1. Is Peppol mandatory?

A Peppol membership is mandatory to receive Service Provider accreditation, although not mandatory for initial accreditation

2. Can Peppol be used for real-time or CTC reporting?

Continuous Transaction Control allows for documents to be exchanged in real time through the Peppol network.

3. Is Peppol certification mandatory for applicants or is parent sufficient?

A parent company's Peppol certificate can be used if the local company is a branch of the foreign company.