



جهاز الضرائب
TAX AUTHORITY

Fawtara (E-invoicing) Frequently Asked Questions

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Document Updates Summary

E-Invoicing FAQ – Updates Summary

Section	Description
New Content	No New Questions Were Added
Updated Content	Existing FAQs revised or expanded into the following sections: 2.2 Service Provider Accreditation 2.3 Generally, Service Provider Asked Questions 3.2 VAT Group 4.2 E-invoice Implementation 4.4 E-invoice Submission Timeline for B2B / B2C 5.7 Regulatory & Compliance Context
Version & Update	FAQ last Update version date 31st MAY 2026

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. A PDF invoice is not an e-invoice.
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 Timeline

1. When is the list of Accredited Service Providers expected to be announced?
The list of Accredited Service Providers is expected to be publicly announced in Q2 2026. The list will be updated as new Service Providers are accredited.
2. Go Live is planned for Q3 2026. Do you have a specific date?
The first rollout is in August 2026. Subsequent rollouts will follow according to the timeline that will be prescribed in the legislation.
3. 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.
4. What is the timeline for companies to onboard with an ASP?
Taxpayers are expected to have integrated with their respective Service Providers on or before their respective Go-Live dates.

1.3 Policy

1. Are there any restrictions imposed on backdating invoices beyond current VAT period?
All e-invoices must be issued as per the date of supply and invoice issuance rules prescribed in the VAT legislation to remain compliant.
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.

1.4 Support Available

1. Will companies receive training before implementation?
Workshops, user manuals, and pre-recorded system training videos will be provided to support service providers and taxpayers
2. How can technical support be obtained?
Technical support related questions for using the Fawtara portal can be sent to 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 guidelines be provided?
Detailed guides and awareness materials can be found here: E-invoicing Manual Guide - Tax Portal
4. Is there a defined response timeline for inquiries?
Responses are provided based on priority, complexity, and validation requirements.

2. Service Provider Accreditation and Processes

2.1 Service Provider Accreditation Process

1. What is the role of the service provider?
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 the 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.
6. Is there a deadline for Service Providers to apply for accreditation?
There is no deadline for Service Providers to apply for accreditation.



7. Is the submission of an Omanization Certificate a requirement for Service Providers?
The Romanizations certificate is not a criteria for Service Provider accreditation. but one of the documents required for OTA's information and record keeping purposes.
8. Where can we find the full list of requirements, will conditions be outlined in the executive legislation that will be issued?
The full list of requirements and criteria are available on OTA's website and will also be clarified soon through the upcoming legislation

2.2 Service Provider Accreditation

1. As a local company, for registration as a service provider, do we use the same login OTA portal credentials used by our finance team, or do we need new credentials for registration?
You can use the same credentials that are used to access TMS. If you face any issues, please contact the Fawtara email fawtara@taxoman.gov.om ,
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.
4. Can an Omani Single Person Company (SPC) apply and get accreditation?
There are no restrictions on the company legal structure provided all criteria are met
5. What is the expected timeframe for OTA to respond on an ASP application submitted?
The response is expected within 30 days. If there is any delay, OTA will inform accordingly.
6. What documents are required to support the paid-up capital requirement?
Audited financial statements or CR should be submitted to evidence paid up capital.
7. 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.
8. What are the 'relevant activities' required on the Commercial Registration (CR)?
The applicant's CR (not the parent company) must include two activities related to IT services. Some examples are: Designing and programming software, Cloud and Hosting Services etc.
9. How many years of experience is required to meet the criteria?
The applicant must have at two years of operational experience (not restricted to Oman) prior to applying for accreditation. For Riyada card holders one year of operational experience is sufficient. The applicant's parent company's operational experience can be considered if the applicant is newly set up.

2.3 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 eInvoicing 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 and will be provided by OpenPeppol..
7. How will e-invoices be archived?
The responsibility of storing and archiving e-Invoices is on the taxpayers as per the VAT legislation.
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).

2.4 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).
4. What is the compatibility standard?
Invoices must be issued in XML format as the mandatory structured format.

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. 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?

In case e-invoices are issued for intra-group transactions, the details on the e-invoice must follow the current practice.

2. Do all companies under a VAT group need to follow e-invoicing?

Companies under the same VAT group adopt e-invoicing as per the rollouts

3. If seller is not registered for e-invoicing, can the buyer claim input VAT?

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 eInvoicing network. Any invoices issued by such sellers are 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

Scenario 2: If the seller is not part of the Fawtara e-Invoicing network yet (i.e. not part of current or previous rollouts)

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.

3.3 Validation and Responsibility

1. Will invoice information be available on the Fawtara portal?

It is the responsibility of the taxpayer to ensure all invoice records are stored and are available as per the requirements of the VAT legislation. OTA will not be responsible for providing any invoice-related information to the taxpayers or Service Providers

2. Who validates the invoices?

The service provider is responsible for validating the invoices against the Oman s-chematron rules.

3. 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.

4. Will there be industry exceptions?

There are no industry exceptions, Taxpayers are required to comply with the e-invoicing requirements as per their respective rollout.

5. What happens when dealing with consumers or suppliers not yet participating in the rollout?

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 taxpayers and service providers must use the Oman PINT specifications as guidelines to ensure necessary mapping of their ERP system against the requirements.

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 is responsible for generating the QR code?

The QR code is generated by the taxpayer (C1).

2. Will QR code appear on the e-invoice?

The QR code is required only on the human-readable invoice (not the e-invoice).

3. Where does the B2C QR code lead?

The QR code will be used by OTA to verify the authenticity of the e-invoice in future using a mobile app

4. Is QR code mandatory only for simplified invoices?

QR code is mandatory for all (B2C) transactions whether full or simplified.

5. What information must be inside the QR code?

Please refer to section 4 of the [Peppol Oman Architecture V1.0.1](#) for more details on the QR code.

4.2 E-invoice Implementation

1. Can invoices be issued in two languages?

Invoice issuance in different languages is supported however invoices must be issued as per the Oman VAT legislation.

2. How is an e-invoice issued?

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

3. 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 eInvoices 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. Can invoices be issued manually then entered electronically?

Invoices must be issued electronically using the prescribed format.



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.

4.4 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 regardless of the accounting period.

3. Is there a separate B2C implementation timeline?

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. What is the expected timeline for OpenPeppol's Oman Test Suite?

The Oman Test Suite is expected to be available for testing in Q2 2026.

6. By when will the updated data dictionary and technical specifications be published on the Fawtara website?

The specifications and data dictionary have been published by OpenPeppol and are currently in draft form. The final version is expected in Q2 2026

5.2 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 provider that enables sending and receiving Peppol documents in compliance with Peppol technical and security requirements.

3. Can organizations choose any Peppol Access Point?

Taxpayers can connect with any Peppol Access Point (Service Provider) accredited by the Tax Authority.

4. Does Peppol store invoices or documents?

Peppol does not store documents. Documents are transmitted directly between Access Points.

5.3 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.

5.4 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 SMP/SML?

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

5.5 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.

5.6 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](#))

5.7 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 Peppol membership can be used by both the applicant and parent if they are one legal entity.

5.8 SMP

1. Can you provide any information on SMP?

Oman will be implementing a centralized SMP. SMP API specifications will be shared in due course.

2. Can ASP run their own SMP or is OTA SMP in scope?

Accredited Service Providers must use the OTA SMP and are not allowed to run or maintain their own SMP.

6. Taxpayer / Service Provider Linking

6.1 Guidance

1. Is there a taxpayer linking guide? How can an ASP link with a taxpayer to their solution?

From an ASP perspective, linking a taxpayer to their solution is not standardized and will vary depending on the service provider's system, architecture, and implementation approach. Each ASP will define its own linking and integration process based on its technical design and service model.