جهاز الضرائب
TAX AUTHORITY

Fawtara (E-invoicing)
Frequently Asked Questions
(FAQ)

@omantax

Contents

1. General Overview and Scope 4
1.1 General Questions About E-invoicing 4
1.2 Timeline 4
1.3 Policy 5
1.4 Support Available 5
2. Service Provider Accreditation and Processes 5
2.1 Service Provider Accreditation Process 5
2.2 Service Provider Accreditation 6
2.3 Generally, Service Provider Asked Questions 8
2.4 Technical Requirements 8
3. Taxpayer Role and Processes 9
3.1 Taxpayer implementation timeline 9
3.2 VAT Group 9
3.3 Validation and Responsibility 10
3.4 ERP Mapping 11
4. E-invoice Issuance 11
4.1 QR Code and UUID 11
4.2 E-invoice Implementation 11
4.3 Self-Billing (Import of Good, Import of Services) 12
4.4 E-invoice Submission for B2B / B2C 12
5. OpenPeppol 12
5.1 General Overview 12
5.2 Network & Architecture 13
5.3 Documents & Standards 13
5.4 Identification & Routing 14
5.5 Security & Validation 14
5.6 Integration & Usage 14

5.7 Regulatory & Compliance Context 14
5.8 SMP 15
6. Taxpayer / Service Provider Linking 15
6.1 Guidance 15

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 any regulations governing e-invoicing compliance?
Decision 189/2026 Amending Some Provisions of the Executive Regulation of the Value Added Tax Law has been released.

1.2 Timeline

1. What is the timeline for Taxpayers to onboard with Service Providers?
Taxpayers are expected to onboard with their selected Service Providers on or before their respective Go-Live dates, in accordance with the implementation timeline prescribed by the legislation.
2. Will there be a transition period after implementation?
All companies must complete their onboarding as per the rollout dates communicated by the Tax Authority. To ensure smooth transition for companies, the Tax Authority is reaching out to Rollout participants at least 6 months prior to their onboarding and is arranging multiple clarification and support sessions to aid their preparation and transition.

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 or exempt supplies be issued as e-invoices?
E-invoices should be issued for transactions where an invoice is required as per the VAT legislation.

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: ticketing@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: Service Provider: Service Provider Accredited - Tax Portal Taxpayer: Taxpayers - 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 the Tax Authority.
2. Can companies act as their own service provider?

Any company that meets the service provider criteria and passes the Tax Authority's prescribed tests can be accredited and subsequently also serve as their own service provider
3. 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.
4. 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. The Tax Authority does not charge any fees itself neither does it require/mandate any charges on Taxpayers from Service Providers.
5. Is there a deadline for Service Providers to apply for accreditation?
There is no deadline for Service Providers to apply for accreditation.
6. Is the submission of an Omanization Certificate a requirement for Service Providers?
The Omanization certificate is not a criteria for Service Provider accreditation. but one of the documents required for the Tax Authority's information and record keeping purposes.
7. Where can Service Providers find the full list of accreditation requirements?
The full list of requirements and applicable criteria is available on the Oman Tax Authority's official website.
8. What are the mandatory tests that should be completed?
To receive accreditation, Service Providers are expected to pass the mandatory Peppols tests i.e, the eDelivery Test Suite and the PINT OM Test Suite.
9. Where can Service Provider complete their testing?
Service Providers may conduct and pass their testing on the official Peppol Testbed. Peppol Testbed

2.2 Service Provider Accreditation

1. Can companies applying for Service Provider accreditation use their existing login credentials?
You can use the same credentials that are used to access TMS. If you face any issues, please contact the Fawtara support email ticketing@taxoman.gov.om,
2. How will the Tax Authority 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, provided 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 the Tax Authority to respond on an ASP application submitted?
The response is expected within 30 days. If there is any delay, the Tax Authority 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. Please also refer to Annex B of the Oman Peppol Authority Specific Requirements (PASR) for further information on the accreditation requirements here: Peppol Authority Specific Requirements - Peppol Governance Framework Documentation - Confluence
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 least 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.
10. How can an international service provider operate in Oman?
International Service providers looking to operate in Oman can choose one of the below options: 1. Establish a subsidiary company in Oman 2.Establish a branch of their business in Oman 3.Use the services of a local distributor (LD) that has their legal base in Oman Kindly refer to the Oman Peppol Authority Specific Requirements (PASR) for more information about accreditation and local presence Requirements: Peppol Authority Specific Requirements - Peppol Governance Framework Documentation - Confluence

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?
Paper invoices can be issued, however, only e-invoices will be considered valid invoices for tax purposes.
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 VAT legislation after the mandate begins.
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 may be sent through the official Fawtara support email ticketing@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 raised through the official Fawtara support channels listed below: Raise a ticket through Fawtara portal: Fawtara Portal - Oman Tax Authority Email contact: (ticketing@taxoman.gov.om) or Call: 1020
4. What is the compatibility standard?
Invoices must be issued in XML format as the mandatory structured format.

5. What is the authentication mechanism used for SMP APIs?
Authenticated using certificate, mTLS Kindly refer to the SMP API specifications guide for more information. Oman SMP API Specification

3. Taxpayer Role and Processes

3.1 Taxpayer implementation timeline

1. Can Taxpayers onboard and start issuing electronic invoices before 1st April 2027?
Taxpayers are encouraged to start testing their systems and issuing electronic invoices to ensure smooth onboarding and compliance.
2.How should I determine whether I am required to implement e-invoicing from 1 April 2027?
The key reference for determining your implementation phase is the total value of your annual supplies as of 31 March 2027. This applies to both resident and non-resident taxpayers. For non-resident taxpayers, the calculation shall be based on supplies made in the Sultanate of Oman only. For VAT Groups, the threshold is assessed at group level and not on a per-member basis. When calculating the value of your annual supplies, you must include: •The value of your taxable supplies, excluding supplies of capital assets; •The value of goods and services subject to the Reverse Charge Mechanism; and •The value of your intra-GCC supplies of goods and services. You are required to implement e-invoicing from 1 April 2027 if either of the following is met: •The total value of your supplies from 1 April 2026 to 31 March 2027 exceeds OMR 5,000,000; or •The total value of your supplies expected to be achieved from 1 April 2027 to 31 March 2028 exceeds OMR 5,000,000. If neither is met, you are required to implement e-invoicing from 1 October 2027.

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. 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 eInvoice 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. Is the annual OMR 5 million supplies threshold applied at the entity level or at the VAT Group level?
For a VAT Group, the threshold will be considered at the Group level and not at the individual entity level.

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. the Tax Authority 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 schematron 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 action 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 and UUID

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 the Tax Authority 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 Appendix D of the Peppol Oman Architecture v1.0.2 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 provided invoices are 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?
Only invoices issued as per the Oman e-invoicing specifications will be considered valid invoices.

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 as self-billed invoices.
2. Are self-billed imports of goods and services included under the e-invoicing requirements?
Article (143/4) of the updated VAT regulations supports the inclusion of self-billed imports of goods and services.

4.4 E-invoice Submission 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. Where can Taxpayers or Service Providers find the PINT Oman Specifications?
PINT Oman Specifications can be found here: Peppol Oman Specification

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 membership 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 Please refer to the Oman SMP API Specification for more information
2. Can ASP run their own SMP or is OTA SMP in scope?
Accredited Service Providers must use the Tax Authority's centralized SMP and Service Providers are not allowed to run or maintain their own SMP.

6. Taxpayer / Service Provider Linking

6.1 Guidance

1. How does a Taxpayer connect to a Service Provider?
Taxpayers may request to connect with Accredited Service Providers through the Fawtara Portal.
2. Where can we find the list of Accredited Service Providers?
The list of Accredited Service Provider can be found here: Fawtara Portal - Oman Tax Authority
3. Can a Taxpayer disconnect from a Service Provider?
Taxpayers will be able to disconnect from their Service Provider.
4. Can a Taxpayer switch from one Service Provider to another?
Taxpayers may disconnect from a Service Provider and connect with another Service Provider.
5. Can a Service Provider initiate a disconnection request?
Service Providers may initiate a disconnection request; final disconnection is based on the Taxpayer's approval.
6. Can multiple Service Providers be linked to the same Taxpayer?
Taxpayers can connect with one Service Provider in a given moment.

7. Is there a taxpayer linking guide?
The Taxpayer and Service Provider Association Management guide can be found here: Service Provider and Taxpayer Association Management User Manual
8. 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.