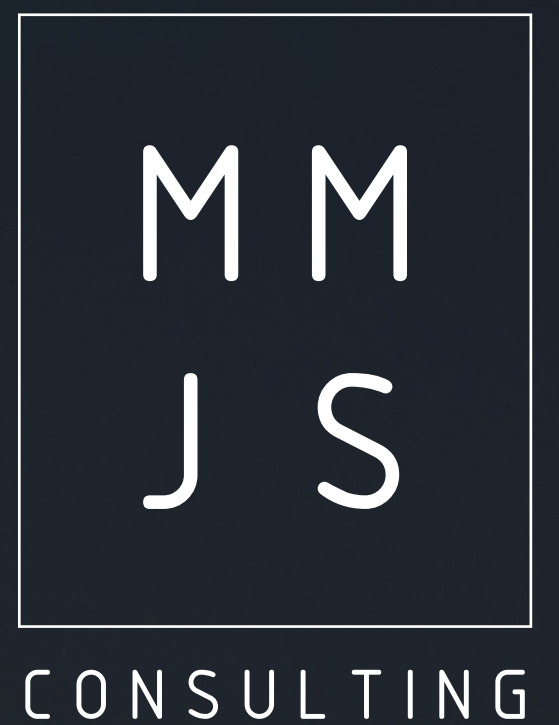


OMAN E-INVOICING ALERT



Oman Tax Authority Launches “Fawtara” E-Invoicing Program

Phased implementation to begin in August 2026.

#taxatmmjs

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The Oman Tax Authority (OTA) has announced the launch of the e-Invoicing Program “Fawtara”, which will be implemented in phases beginning from August 2026.

As part of the pilot phase for e-Invoice implementation in Oman, the OTA has notified 100 large taxpayers via email of their selection to participate in Phase 1 of the implementation.

Implementation Timeline:

Date	Milestone
Nov 2025	Publication of e-Invoicing specifications on the OTA website
Dec 2025	Release of Service Provider standards
Dec 2025	Commencement of workshops or discussion sessions focused on e-Invoicing
Feb 2026	Launch of developer or test portal for Service Providers
May 2026	Registration and Accreditation of Service Providers
May 2026	Taxpayers may start contracting with Accredited Service Providers (ASPs)
Aug 2026	Phase 1: Go-live of e-Invoicing for top 100 Large Taxpayers (LTPs)
Jan 2027	Phase 2: Mandatory for all LTPS and voluntary for remaining taxpayers (tentative)
Aug 2027	Phase 3: Mandatory for all taxpayers, i.e., B2B, B2G and B2C (*) (tentative)
Aug 2028	Completion of all phases of e-Invoice implementation

(*) B2B: Business-to-Business | B2G: Business-to-Government | B2C: Business-to-Consumer | G2B: Government-to-Business

e-Invoicing Model and Workflow

- Oman has adopted the Five-Corner PEPPOL Model.
- Mandatory requirement: Taxpayers must issue and receive invoices only through OTA ASPs.

- ASPs will:
 - Validate invoices as per OTA specifications.
 - Facilitate secure exchange of invoices between supplier and buyer.
 - Submit invoice and tax data directly to the OTA.

What Should Businesses Do Now

Drawing on our experience from E-Invoicing implementation in **KSA, UAE and other middle eastern countries**, we recommend:

1. **Conducting a Gap Assessment:** Review current ERP, invoicing, and compliance processes.
2. **Plan System changes and Integration:** Ensure readiness of IT systems for ASP connectivity.
3. **Test Readiness:** Testing of all output and input transactions from an invoice generation, validation and exchange mechanism.
4. **Train Stakeholders:** Ensure cross functional teams (accounts receivable, accounts payable, IT, etc.) are trained on the new e-Invoicing regime.
5. **Strengthen Internal Controls:** Update approval workflows, archiving policies, and compliance monitoring.
6. **Engage Early:** Begin discussions with Service providers and Tax advisors ahead of the 2025 specification release.

How We Can Support

Our team can assist you with:

- Readiness and compliance assessments.
- ERP and ASP integration planning.
- Training for finance, IT, and tax teams.
- End-to-end support for e-Invoicing implementation in Oman.



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