



E-Invoicing in Oman: Data dictionary, workshops, and next steps for taxpayers

November 2025

A large, decorative orange graphic is positioned at the bottom of the page. It consists of two overlapping parallelogram shapes. The first shape is a solid orange parallelogram on the left. The second shape is a white parallelogram with an orange border, overlapping the first one from the right and extending further to the right.

In brief

As part of the Oman Tax Authority ('OTA') e-Invoicing project (Fawtara) implementation plan, OTA has made few announcements on the launch of the program.

- **E-Invoicing Data Dictionary:** we understand that the OTA has shared the first version of the e-Invoicing Data Dictionary with the selected taxpayers for the first phase of Fawtara.
- **Public Consultation workshops:** The OTA commenced the public consultation workshops.
- **E-invoicing details on OTA website:** The OTA launched a new page on their website on e-Invoicing.

In detail

E-Invoicing Data Dictionary:

The OTA has shared the first version of the e-Invoicing Data Dictionary with the selected taxpayers for the first phase of Fawtara. We understand that this version is for public consultation and the OTA expecting to receive feedback from taxpayers on this.

The Data Dictionary includes 3 tabs:

- 1. Business Terms:** lists all the business terms descriptions, structure, format and specifications.
- 2. Business Rules:** list of validation and conditions on each data field required for e-Invoicing.
- 3. Code list:** list of predefined set of standardized codes used to ensure consistency.

Furthermore, we understand that the OTA has shared the Data Dictionary with the interested prospective Service Providers.

The purpose of sharing the Data Dictionary that taxpayers/ prospective Service Providers can assess the adjustments needed to their existing systems, in addition to provide feedback to the OTA.

Public Consultation workshops:

The OTA commenced the public consultation workshops, starting with the selected taxpayers for the first phase of Fawtara. We understand that the OTA plans to hold such workshops on bi-weekly basis (in person & virtually).

During the first session, the OTA representatives provided further details about the e-Invoicing implementation plan.

Timeline

The OTA clarified the timeline for releases as follows:

- **Q4 2025 – Release 0** The e-Invoicing Data Dictionary.
- **Q1 2026 – Release 1** Service providers registration: OTA will release a registration portal for interested prospective Service Providers to submit their application to be accredited.
- **Q2 2026 - Release 2** Service providers testing: OTA will enable Service Providers who have gone through the application process to proceed with testing and compliance check. Such test will be conducting by the Service Providers against Oman e-Invoicing requirements.
- **Q3 2026 - Release 3** E-invoices Exchange: OTA will commence the exchange of E-invoices and receiving E-invoices data from the Service Providers. During this time, taxpayers can exchange E-invoices with each other using their Service provider with tax data being reported to Fawtara in the process.

As for the implementation rollouts, the OTA confirmed the previously announced timeline where:

- ✓ **Rollout 1 Q3 2026: Selected taxpayers for B2B, B2C & B2G.**
- ✓ **Rollout 2 Q1 2027: all large taxpayers for B2B, B2C & B2G.**
- ✓ **Rollout 3 Q3 2027: all taxpayers for B2B, B2C & B2G.**
- ✓ **Rollout 4 Q1 2028: all taxpayers for B2B, B2C B2G & G2B.**

The 5-corner Model

The OTA clarified the operational mechanism of the E-Invoicing system along with the approved design of the electronic invoice workflow being the 5-corner Model.

Taxpayer Readiness

The OTA encourages the taxpayers to be prepared for the implementation of Fawtara by participate in the workshops and surveys to provide feedback and observations.

Additionally, the OTA pushed the taxpayers to check their internal system setup (ERP/POS), assign a technical and administrative point of contact, and conduct internal training sessions on e-Invoicing to upskill staff.

E-invoicing details on OTA website:

The OTA launched a new page on their website on e-Invoicing. The first section includes introduction on e-Invoicing, in addition to the objectives of the Fawtara program.

The page provides high-level details on the Targeted Groups, Implementation Phases & Timeline and How the System Works. It also includes the expected benefits of implementing the program for the Government, for Businesses, and for Citizens.

The second section includes a list of FAQ's about e-Invoicing.

Key takeaways

The Oman Tax Authority has commenced its plan towards the E-Invoicing implementation. It is the time for action for businesses in Oman.

PwC is ready to help with your implementation of E-Invoicing, including where needed with reviewing the Data Dictionary. Amongst other things the OTA is aware that there will be costs to businesses in complying with the E-Invoicing rules, and that not all taxpayers will be ready at the same time.

We can help you consider what your enterprise needs to do to comply, recognizing that Oman's E-Invoicing framework will be different from those implemented in Saudi Arabia, the United Arab Emirates or elsewhere in the world.

Contact us

For tailored advice on how these treaties may impact your business operations, please reach out to:



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Thank you

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