



# **Oman e-Invoicing: Latest announcements and plans for implementation**

**October 2025**

A large, stylized orange graphic is positioned below the date. It consists of two parallel orange bars. The left bar is shorter and angled upwards to the right. The right bar is longer and angled downwards to the right, creating a continuous, zig-zagging shape.

## In brief

The Oman Tax Authority ('OTA') is now rolling out their eInvoicing implementation plans, following the precedents set in Saudi Arabia and the United Arab Emirates. OTA has made few announcements on the launch of the e-Invoicing program the so-called "**Fawtara**".

### First Phase Selection Criteria

The OTA announced the criteria for selecting the first 100 companies to launch the e-Invoicing program Fawtara.

### First Phase of the Fawtara e-Invoicing Program for Top 100 Businesses

As part of the E-Invoicing or "Fawtara" Program in Oman, the OTA announced the first phase affecting the so-called Top 100 businesses to launch the Program.

### Implementation Timeline

A number of important timelines have been set out in the notices sent by the OTA to the top 100 businesses.

### How will Oman E-Invoicing work?

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

## In detail

### Criteria for selecting the first 100 companies to launch the e-Invoicing program:

In the first phase of e-Invoicing project, 100 companies will be selected based on:

- **Business Size** and number of transactions
- **Diversity of** economic sectors
- **Technical readiness** and system Integration
- **Tax Compliance** and cooperation with the Tax Authority
- **Willingness** to support the experimental phase
- **Geographic distribution** across the Sultanate of Oman

### Tax Authority launches first phase of E-Invoicing for Top 100 Businesses

The OTA has just started notifying certain taxpayers of their selection to participate in the First Phase of Fawtara.

The OTA informs, through the notices, taxpayers concerned of their selection to participate in the First Phase of the E-Invoicing Program. As part of this phase, the Tax Authority has requested the affected taxpayer to review the Business Readiness Survey for e-Invoicing Implementation, to be completed no later than 12 October 2025.

### **Implementation Timeline**

The publication of the E-Invoicing specifications on the official website of the OTA will apparently be in November 2025. In the following month of December 2025, we expect there will be the announcement of Service Provider Standards, and the commencement of workshops (so-called E-Invoicing Discussion Sessions) on the Oman E-Invoicing System. Watch this space for more announcement on the form, content and agenda for these E-Invoicing Discussion Sessions.

February 2026 will see the launch of the E-Invoicing Developer/Test Portal for Service Providers. In May 2026 will be the commencement of Registration and Accreditation of E-Invoicing Service Providers, with whom affected taxpayers may contract.

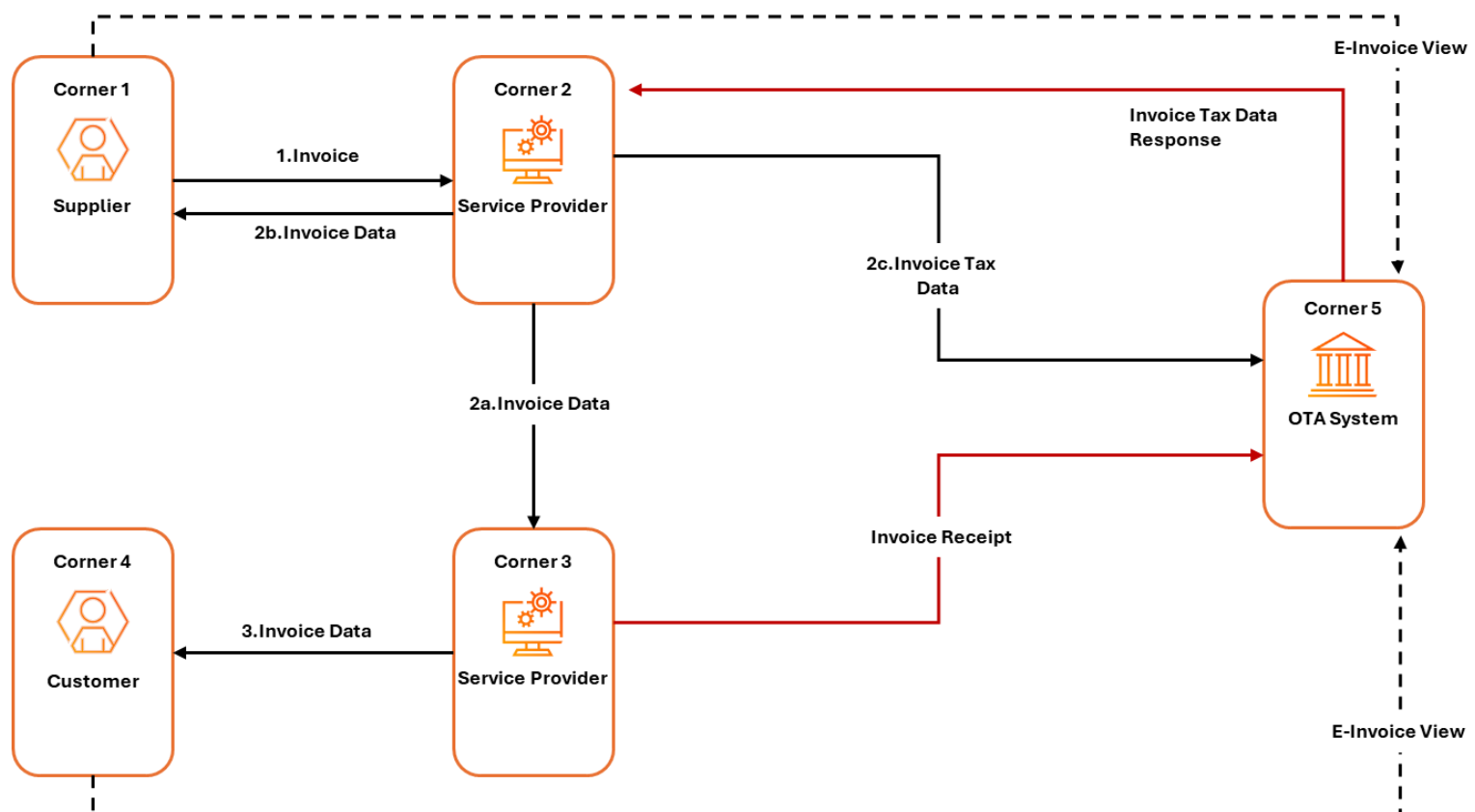
August 2026 is the month earmarked currently for the commencement of E-Invoicing Implementation for taxpayers in the First Phase; August 2028 will apparently be the deadline for the completion of all phases.

## In detail

### How will Oman E-Invoicing work?

The OTA clarified the operational mechanism of the E-Invoicing system along with the approved design of the electronic invoice workflow, as follows:

- The Sultanate has adopted the Five-Corner Model for E-Invoicing, which requires taxpayers to issue and receive electronic invoices through service providers accredited by the Tax Authority.
- Authorized Service Providers validate the electronic invoices according to the specifications set by the Tax Authority, plus facilitate their exchange between the seller/supplier and the buyer/client.
- Authorized Service Providers will also submit the data of electronic invoices and taxes to the OTA.



### 5 Corner Mode Key Considerations

- ✓ Adapting DCTCE - Decentralized Continuous Transaction Controls Exchange
- ✓ Decentralized but Controlled
- ✓ Invoices are exchanged via certified Access Points (APs)
- ✓ Invoices are validated and authorized before delivery to the buyer.
- ✓ All invoices follow Peppol's UBL-based format, ensuring consistent data quality and validation.

## In detail

### e-Invoicing Business Readiness Survey

The Survey goes into a number of areas in relation to E-Invoicing preparation, readiness, and implementation. These queries are not merely focused on the IT technical side of things

The OTA is also probing for insights into areas such as what challenges the taxpayer business "expects in implementing e-Invoicing", as well as what "type of support ... you need". The survey closes with an ask to "provide any comments or suggestions to facilitate the implementation of E-Invoicing."

### Purpose of the Survey by Oman Tax Authority

#### Assess Business Readiness

- Evaluate how prepared businesses are to adopt and implement e-invoicing systems.
- Identify gaps in infrastructure, processes, or technology that may hinder compliance.

#### Understand Awareness Levels

- Measure the level of understanding among businesses about e-invoicing regulations and requirements.
- Determine if further education or communication is needed to ensure smooth implementation.

#### Improve Communication

- Strengthen engagement between the Tax Authority and the business community.
- Provide a feedback channel for businesses to share concerns or suggestions.

## Key takeaways

The Oman Tax Authority or OTA is now rolling out their E-Invoicing implementation plans.

PwC is ready to help with your implementation of E-Invoicing, including where needed with replying to the Survey. 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 understand the Tax Authority is also consulting with industry and sector organizations in Oman – you may need to get plugged into these consultations as soon as possible.

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

Let us help you take E-Invoicing in your business forward. We look forward to discussing what the above means for you and your business, assisting where we can with easing the path to E-Invoicing implementation. Please reach out to:



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## Thank you

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