

Sultanate of Oman

Digital Tax Stamps postponed

29 January 2025



Digital Tax Stamps postponed

The Oman Tax Authority has just announced changes to the implementation timeframe, milestones and scope for the DTS scheme on excisable drinks.

In detail

Updated Excise Drinks Milestones

The OTA stipulated the rules, terms and conditions for implementation of the Digital Tax Stamp scheme for excise products in Oman through Ministerial Decision No. 21/2022. As part of the initial phase of the DTS scheme, the focus was on cigarettes (later expanded to include shisha and other tobacco products).

The DTS scheme involves affixing digital tax stamps on excisable products, to “enhance the control and compliance of these specific products in Oman”. The authority had earlier intended to further expand the requirement to implement DTS to include carbonated drinks, energy drinks and sweetened drinks in its third phase, by May 2023, then postponed until 31 January 2025.

The OTA has published an announcement stating a postponement of DTS for carbonated drinks, energy drinks, and other excisable beverages (*excluding sweetened drinks*) as follows:

- **Customs Enforcement:** from June 1, 2025 the distinctive mark must be applied and activated on all products entering the Sultanate of Oman for sale in the local market.
- **Local Enforcement/Market Clearance:** as of August 1, 2025 the circulation of any products without digital stamps within the Sultanate of Oman will be prohibited.

Accordingly, sweetened drinks are currently outside the scope of the DTS scheme implementation, until further notice.

In addition, the current scope of products that are under the DTS scheme, within these timescales has also changed, with sweetened drinks having been removed from the scope, but alcoholic drinks now been added to the scheme.

The current scope for products requiring DTS markings, to meet the new timeframe above, are:

- carbonated drinks
- energy drinks
- alcoholic drinks.

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The Oman Digital Tax Stamp scheme for **carbonated and energy drinks** (excluding sweetened beverages) has updated implementation deadlines, with **enforcement set to begin in June 2025**.

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Takeaways

New deadlines for implementation of tax rules always need some attention. Businesses affected need to coordinate with manufacturers and importers to ensure that all products brought into Oman from 1 June 2025 bear the required digital tax stamps. Remember that with these new timelines, products without these stamps will not be released by the Oman Customs into the local market.

Please reach out to us if you need any assistance or clarification.

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Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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Thank you