



# Oman News Alert: e-Invoicing Developments and Latest Tax Authority Guidance

**May 2026**

A decorative graphic consisting of two overlapping orange parallelogram shapes. The first shape is on the left, and the second shape is on the right, overlapping the first one.

## In brief

The headline for this month's alert is clear: e-Invoicing implementation is happening here, and now. The Oman Tax Authority ('OTA') has very recently issued guidance, run a workshop and made some clarifications on the Oman e-Invoicing Project (Fawtara) implementation plan. At a glance:

- **Peppol PINT guide for Oman:** the OTA, through Open Peppol, has published initial so-called Peppol International ("PINT") Oman specifications. This allows businesses to take further steps on their e-Invoicing implementation plans.
- **e-Invoicing rollout checks:** the OTA has launched a new feature on their website for businesses to check where they are on the e-Invoicing rollout period or phase, using their taxpayer identification numbers or VATINs.
- **Rollout 1 workshop:** a workshop session for taxpayers selected in rollout 1 of the e-Invoicing implementation, with a number of valuable insights shared and guidance provided.
- **Technical clarifications:** a number of application, tax and practical points relating to the e-Invoicing rollout and implementation have been made clearer, of which more below.

## In detail

### Peppol PINT guide for Oman

The draft Peppol PINT Oman specifications (PINT OM Billing Process v1.0.0), marks a significant milestone in the rollout of E-invoicing in Oman. The release covers:

- **PINT model for billing** defines the standardised data model and structure for electronic billing under the Peppol framework in the Sultanate.
- **Invoice transaction** specifies the required data elements and rules for issuing compliant Oman electronic invoices.
- **Credit note transaction** outlines the structure and validation rules for processing credit notes in Oman within the PINT framework.
- **PINT compliance requirements:** detail the technical and business validation rules needed to ensure adherence to PINT specifications locally.
- **Release notes for PINT Oman billing:** summarises key updates, changes, and Oman-specific enhancements introduced in the latest release.

The draft specifications can be accessed here: <https://test-docs.peppol.eu/pint/pint-om/2026-Q2-MR/pint-om/>

## **What does this mean for businesses?**

The draft framework provides organisations with an opportunity to begin early alignment with the upcoming mandate while streamlining their data flows and invoicing processes.

## **What does this mean for ASPs?**

For Accredited Service Providers (ASPs), this serves as a key enabler to design and align invoice and tax data structures in accordance with PINT specifications. This alignment will support seamless data exchange between business systems, ASPs, and the OTA.

## **What are the next steps?**

The draft PINT specifications are currently open for public consultation and will be finalised based on stakeholder feedback.

We are informed that those who wish to become Accredited Service Providers or ASPs in the Fawtara program, have initiated the registration process with the OTA, marking the first step toward accreditation.

The tax authority has indicated that the first list of accredited ASPs is expected to be released by late this month, May 2026.

## **E-invoicing rollout checks**

The OTA has launched a new feature on their website for businesses to check where they are on the e-Invoicing rollout period/phase using their VATIN. This is a welcome development, as many businesses have apparently not been sure about where they stand (and whether participation in the Fawtara rollout had been communicated to them).

Now businesses in Oman can enter a full VATIN (starting with the OM prefix) to confirm where they stand in relation to rollout periods or phases.

## **Rollout 1 workshop**

A virtual workshop session was recently conducted for taxpayers selected in Rollout 1 of the e-Invoicing implementation. The session aimed to provide direct support and address inquiries by taxpayers, including:

- The early preparation actions to be taken by the selected taxpayers to ensure full readiness
- Further guidance on project timelines.
- On B2C transactions explanation of the dedicated approach introduced by OTA, including PINT and QR code requirements.
- The announcement noted above on Oman Peppol PINT specifications – to be reviewed and for which feedback was sought.

At the end of the session, the OTA Fawtara team dealt with questions from attendees and discussed FAQs that had been raised.

## Technical Clarifications

The OTA has clarified a number of points and approaches, including

1. **Decimal places:** the PEPPOL framework apparently currently supports only two decimal places. The enhancement to support three decimal places is expected in future. The OTA confirmed during last seminar with the taxpayers that business should continue current invoicing process in parallel to e-Invoice until this is fixed. This may allow business to process AP invoices based on current invoicing process. Note though there may be notification and/or full implementation requirements to be revealed in due course.
2. **Exempt supplies:** from a technical scope perspective in e-Invoicing, the tax authority has confirmed that exempt supplies are currently outside the scope of e-Invoicing implementation, although the OTA noted that their inclusion may be considered at a later stage.
3. **B2C transactions:** the OTA has confirmed that taxpayers currently issuing invoices within 15 days of the date of supply will be allowed to continue to do so and there is no change in requirement related to timing of invoice.

## Key takeaways and PwC's observations

e-Invoicing implementation in Oman is gathering pace, with news and developments coming weekly if not daily – please watch out for our regular updates. Make time to attend our webinars and workshops to ensure your business is in the right place and doing the appropriate things.

Businesses in Oman, as well as those with supply chains in the Sultanate (as providers, suppliers, customers, clients or in managing marketplaces) should take proactive steps to prepare for e-Invoicing compliance.

PwC is ready to support your e-Invoicing journey, wherever you are in that voyage. We are helping clients with completing strategic reviews, planning and responding to the OTA's rollout plans and surveys. Being proactive is key – whilst the tax authority recognises that implementation will involve costs and that businesses will transition at different paces, the move to e-Invoicing is critical for the economic development of the country. It is important for organizations affected to assess readiness, plan and implement accordingly.

Get in touch to discuss your requirements and develop a tailored approach. Oman's e-Invoicing framework differs from those in Saudi Arabia, the UAE and other jurisdictions.

## 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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