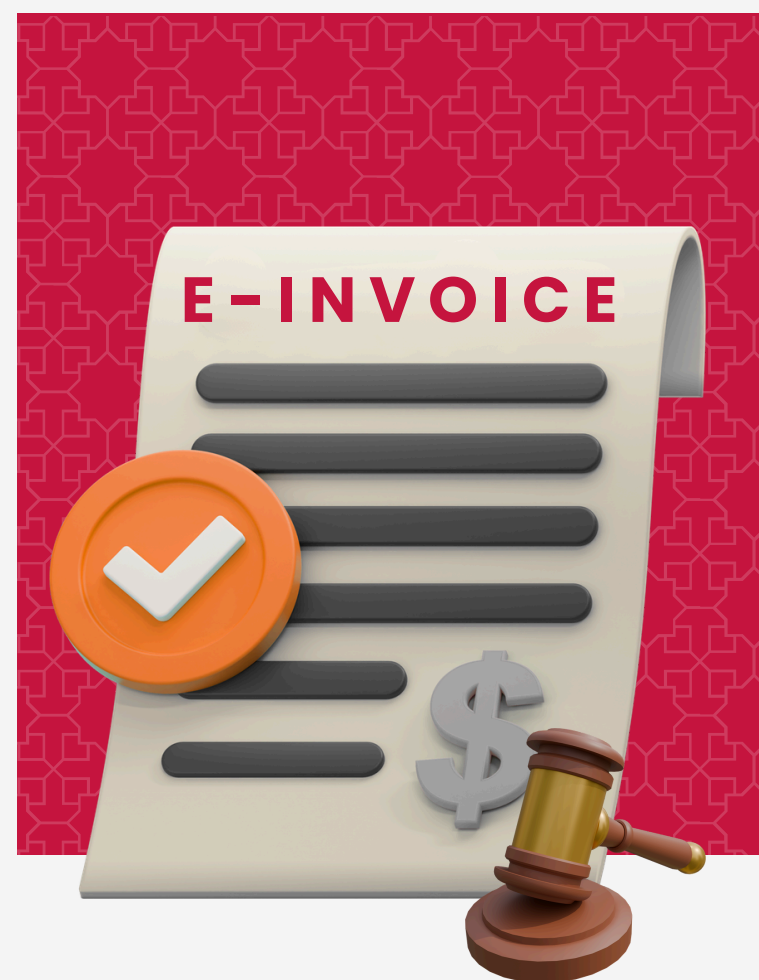


DECISION NO. 2026/189

OMAN MANDATES E-INVOICING

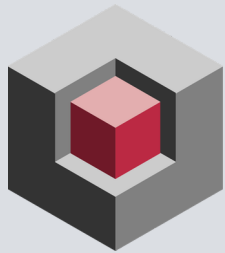
A phased rollout of mandatory electronic tax invoicing is coming to Oman. ***Businesses should start preparing now.***



THE DECISION

What Has Changed?

Decision No. 189/2026 amends the Executive Regulations of the Value Added Tax Law and makes electronic tax invoicing mandatory for VAT-registered businesses.



CORE OBLIGATION

Tax invoices must be issued, transmitted and stored in an approved and secure electronic format, in line with the technical requirements specified by the Tax Authority – ensuring the integrity, security and verifiability of invoice data.



STRENGTHEN TAX COMPLIANCE

We ensure Compliance with end to end eInvoicing design, configuration and roll out ahead of the deadlines



IMPROVE TRANSPARENCY

Greater visibility of commercial transactions in real time.



ENHANCE EFFICIENCY

Faster, streamlined tax procedures with less manual handling.



SUPPORT DIGITAL TRANSFORMATION

Review your ERP and other billing systems to ensure we accelerate your digital transformation using eInvoicing as the catalyst.

KEY REQUIREMENTS

What is Required?

Under the new rules, taxpayers must:



Issue tax invoices electronically

Every tax invoice must be generated in electronic form — not on paper.



Use approved and secure systems

Invoicing systems must meet the Tax Authority's approved technical and security standards.



Maintain electronic invoice records

Invoices must be stored electronically in a format that preserves integrity and retrievability.



Generate a unique identifier for each invoice

Every electronic invoice must carry its own unique identifier for traceability.



MANDATORY — NOT OPTIONAL.

All VAT-registered businesses in Oman will be obliged to issue tax invoices electronically under the system approved by the Tax Authority.

When Does It Apply?

A phased rollout, sequenced by the value of each taxpayer's annual supplies.

01

Late August 2026 **PILOT**

Voluntary pilot programme – 100 selected companies

Tests the technical infrastructure and system readiness ahead of the mandatory rollout.

02

1 April 2027 **PHASE 1**

Businesses with annual supplies exceeding OMR 5 million

Large taxpayers are first into mandatory e-invoicing.

03

1 October 2027 **PHASE 2**

Businesses with annual supplies of OMR 5 million or less

All remaining VAT-registered taxpayers, including SMEs, come into scope.

Which Phase Applies to You?

What is the value of your annual supplies?

ABOVE THE THRESHOLD

> OMR 5M

ANNUAL SUPPLIES

Comply from 1 April 2027

AT OR BELOW THE THRESHOLD

≤ OMR 5M

ANNUAL SUPPLIES

Comply from 1 October 2027



Every VAT-registered business is in scope. The threshold only determines **when** you must comply — not **whether** you must comply. The obligation follows VAT registration, so the deadline depends solely on the value of your annual supplies.

What Will No Longer Qualify?

Once the amended regulations take effect, the following will not qualify as electronic tax invoices:



Paper invoices

Printed tax invoices will not meet the new standard.



PDF invoices

Unstructured PDFs are not approved electronic invoices.



Scanned images by email

Digital images of invoices sent by email will not qualify.



The approved model

Invoices will use a structured XML format that systems can automatically read, analyse and process. In B2B transactions, invoices will be exchanged between the seller's and buyer's systems through e-invoicing service providers approved by the Tax Authority with little or no manual intervention.

What Should Businesses Do Now?

Prepare for the transition — a structured readiness sequence.

01

Assess your invoicing systems

Map how invoices are generated, exchanged and stored today across your ERP and billing landscape.

02

Identify technology requirements

Determine the system changes, integrations and provider connections needed to issue compliant e-invoices.

03

Review compliance processes

Align tax, finance and IT processes with the Tax Authority's technical and record-keeping requirements.

04

Plan implementation ahead of the deadline

Build a realistic roadmap with time for testing, training and cut-over before your phase goes live.



Early preparation pays off. Starting now can help ensure a smoother transition to e-invoicing well before the mandatory deadlines.

More Than a Technology Upgrade

The transition to e-invoicing requires process, system and compliance readiness working together.



Process

Invoice creation, approval and exchange workflows redesigned end-to-end for electronic issuance.



System

ERP and billing platforms upgraded, integrated and secured to the Tax Authority's technical standards.



Compliance

Records, controls and governance aligned with the amended VAT Executive Regulations.

2x

Two mandatory phases in 2027 — every VAT-registered business has a fixed go-live date.

100

Companies selected for the voluntary pilot beginning late August 2026.



IS YOUR BUSINESS READY FOR E-INVOICING?

The transition to e-invoicing is more than a technology upgrade. It requires process, system, and compliance readiness to meet the UAE's upcoming implementation milestones.

MCA Gulf can help you assess your readiness, prepare your systems, and ensure a smooth, compliant transition from planning through implementation.



FOR A WORKING SESSION
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