Oman Tax Alert

E-Invoicing— Amendments to the VAT Executive Regulations (Decision No. 189/2026)

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EXECUTIVE SUMMARY

The Oman Tax Authority recently issued Decision No. 189/2026 amending the Executive Regulations of the VAT Law.

The amendments introduced mandatory E-Invoicing in Oman. Taxable persons will be required to issue tax invoices in an approved, secured electronic format, stored under a unique invoice number.

Key points at a glance:

- Phased go-live: 1 April 2027 for taxable persons with annual supplies above OMR 5 million
- 1 October 2027 for taxable persons with annual supplies of OMR 5 million or below
- Invoices must be issued within 15 days of the triggering event — simplified invoices included
- Limited application-based exemption is available at the discretion of the Chairman of the Tax Authority and on satisfying the required conditions.

WHAT THE NEW ARTICLE 143 REQUIRES

E-Invoice Become Mandatory

Approved E-Format	Tax invoices must be issued in an approved, secured electronic format that guarantees their integrity, and must be stored under a unique number for each invoice.
Triggering Events	Required for supplies (including supplies to a non-taxable person, or to a taxable person who uses them for private purposes), deemed supplies, consideration received wholly or partly in advance and any other case set out in the Regulations.
15-Day Issuance Deadline	The E-Invoice must be issued within a maximum of 15 days from the date on which any of the triggering events above occurs.
Authenticity & Readability	Invoices must be issued in a manner that allows the authenticity of their source and content to be verified and keeps them readable, from the date of issuance until the end of the invoice retention period.
Simplified Invoices	simplified tax invoices must also be issued within the timelines set out in Article 143.

EFFECTIVE DATES & SCOPE OF APPLICATION

Taxable Person	Applies From	Scope & Notes
Annual supplies above OMR 5 million	1 April 2027	Larger taxable persons go first; system selection and testing should start well ahead of this date.
Annual supplies of OMR 5 million or below	1 October 2027	A six-month deferral, but the same format, security and continuity requirements apply.
Exempted taxable persons	Period to be set by the Authority	This is for taxable persons who have been granted a limited application-based exemption.

SYSTEM & SECURITY OBLIGATIONS

1

Licensed Service Providers

The Tax Authority will announce to taxable persons the list of companies licensed to provide approved electronic tax invoicing services.

2

Secure Issuance via an Electronic System

The taxable person must take the measures necessary to ensure electronic tax invoices are issued securely through an electronic system.

3

Technical & Cyber Security Specifications

The system must comply with the prescribed technical specifications protecting it from hacking or unauthorised access, with procedures and measures in place to deal with emergencies, breakdowns or technical faults.

4

Business Continuity & Data Recovery

Mechanisms must be in place to recover data or information lost for any reason, so that the system does not stop working and continues to operate efficiently and effectively.

EXEMPTION ROUTE & OTHER AMENDMENTS

Application-Based Exemption	The Chairman of the Tax Authority may exempt a taxable person from issuing electronic tax invoices for a period the Authority determines, on application supported by documents and on grounds the Authority accepts.
Conditions Attached	The exemption is conditional on filing VAT returns within the legally prescribed deadlines, in the required form and with the specified data and on paying the tax due by the legal due dates.

RECOMMENDED ACTION ITEMS

1

Confirm Your Go-Live Date

Check annual supplies against the OMR 5 million threshold to establish whether April or October 2027 applies, then plan backwards from that date.

2

Assess ERP & Billing Readiness

Review ERP, billing and point-of-sale systems for their ability to generate, secure, number and store invoices in an approved electronic format.

3

Select a Licensed Provider

Monitor the Authority's announcement of licensed e-invoicing service providers and begin vendor evaluation early to avoid a compressed implementation.

4

Security, Continuity & Archiving

Document security, business continuity and data recovery controls and confirm invoices remain verifiable and readable.

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