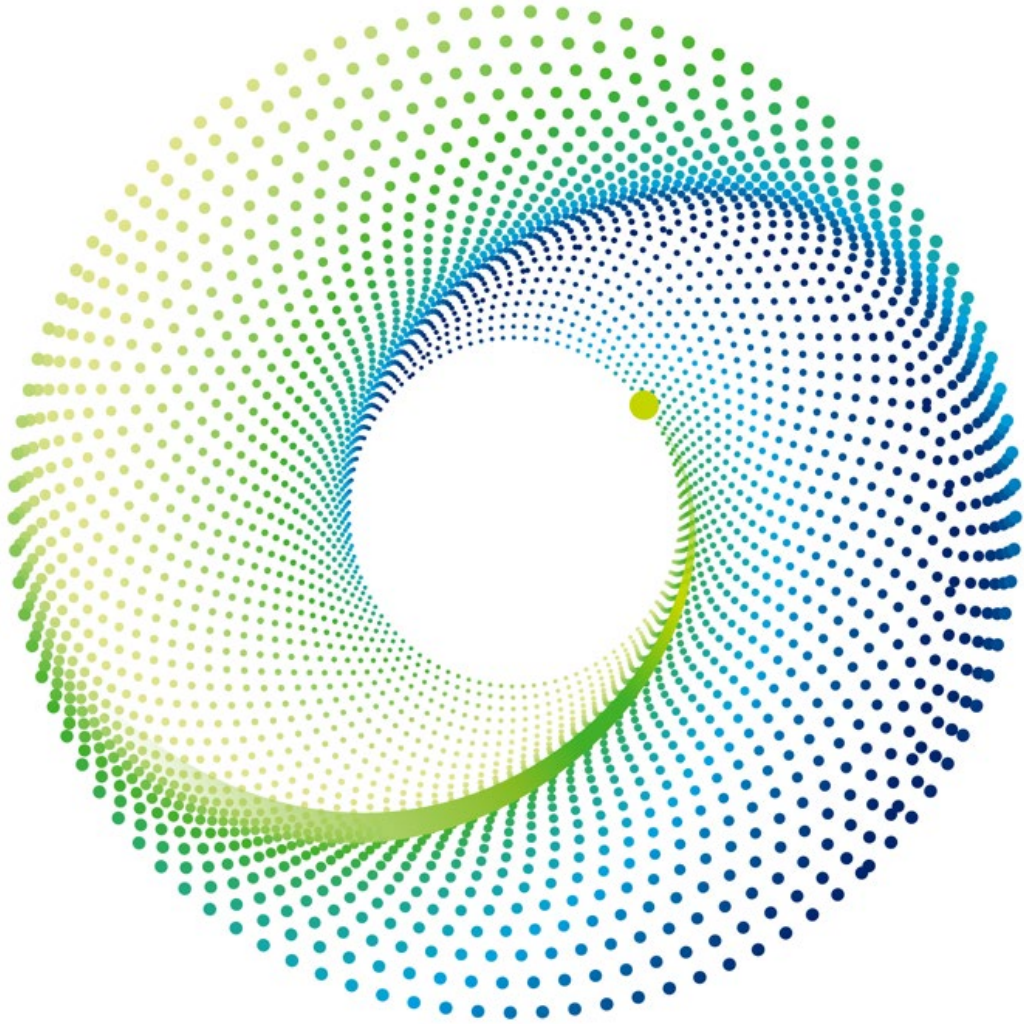
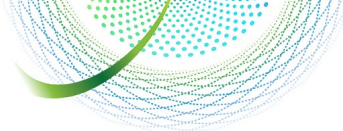




Oman e-invoicing (Fawtara): Are you ready for implementation?

Implementation dates and practical readiness steps

October 2026



Executive summary

The Sultanate of Oman (Oman) is introducing mandatory e-invoicing under Decision No. 189/2026. Taxpayers should understand their implementation date and begin preparing their processes, data and systems.

This guide provides:

- The mandatory implementation timeline and Oman Tax Authority (OTA) implementation checker.
- The key steps taxpayers should take to prepare for e-invoicing.
- How Deloitte can support your e-invoicing implementation, including InTax by Deloitte as your Accredited Service Provider (ASP).

What is an electronic tax invoice?

- An electronic tax invoice, also referred to as an e-invoice, is a tax invoice generated and issued in a structured electronic format through electronic means. Once the applicable requirements take effect, a paper invoice, scanned invoice or invoice image will not, by itself, constitute an e-invoice.
- Under Decision No. 189/2026, the e-invoice must be issued in an **approved and secured electronic format** and have a **unique number**.
- **Oman's first-ever e-invoice** has already been issued live at the 2026 Oman Tax Conference, hosted by Deloitte and OTA.

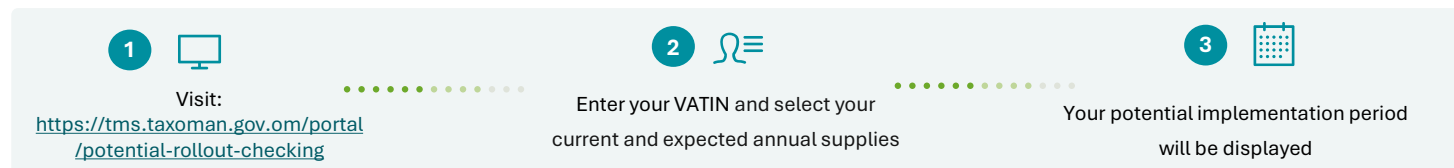
Mandatory implementation timeline



Note: If a taxpayer's annual supplies falls below OMR 5 million in a later year, the e-invoicing obligation will continue to apply.

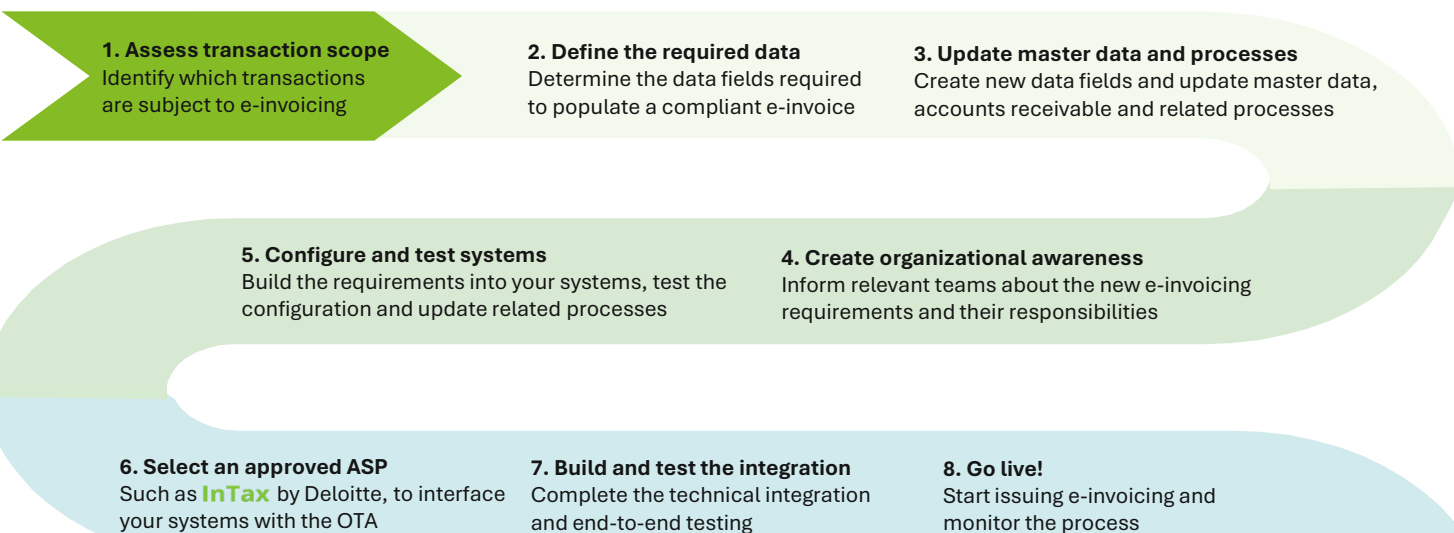
Check your potential Fawtara implementation period

The OTA launched an **e-invoicing implementation checker** on their tax portal, allowing taxpayers to identify their implementation period.



Your e-invoicing readiness journey

We can assist in the implementation journey with a phased approach:





See the InTax e-invoicing platform in practice

InTax is an approved ASP by Deloitte which connects taxpayers invoicing systems with the OTA. Experience how the InTax e-invoicing platform works in practice by registering for an in-person demonstration.

Register for the demo: [InTax by Deloitte: Oman e-invoicing \(Fawtara\) in-person demonstration – Fill out form](#)



If you would like to learn more about Oman e-invoicing click here:

[Oman E-Invoicing- Bridging Tax Compliance and Implementation](#)



Deloitte can support you at every step

Whether you are assessing your readiness for 1 April 2027 or 1 October 2027, or already working on implementation, Deloitte can support you with an impact assessment, process design, technology implementation, service provider coordination and post-go-live compliance. Find our contacts below.



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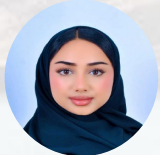
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