



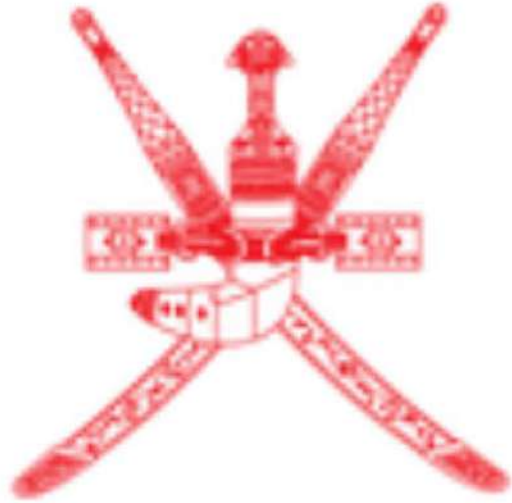
G S P U & ASSOCIATES LLC
CHARTERED ACCOUNTANTS

Excise Transitional Return Manual

Step by step guide

www.gspuoman.com





Sultanate of Oman Tax Authority

Excise Transitional Return Manual
Step by step guided filling the return form using
print-screens and detailed info.

Step 1: Open the Taxpayer Portal using the correct link

<https://tms.taxoman.gov.om/portal/ar/home>

Step 2: Sign-in



The screenshot displays the website of the Sultanate of Oman Tax Authority. At the top right, there are language options for "العربية" and "English", and a "Sign In" button with a user icon. A red arrow points to this "Sign In" button. The main header includes the logo and name of the Tax Authority. Below the header is a navigation menu with links for "News", "About TA", "Laws & DTA", "Tax system in Oman", "E-services", and "Help & Support", along with a search bar. The main content area features a large banner for "Excise Tax" in both English and Arabic, with a map of Oman and a play button. Below the banner, there is a news snippet about electronic tax returns. Two columns of text provide details on "Registration" and "Returns".

العربية | English | Sign In

Sultanate of Oman
Tax Authority

News ▾ About TA ▾ Laws & DTA ▾ Tax system in Oman ▾ E-services Help & Support ▾ Search

الضريبة
الانتقائية

Excise
Tax

Submit their Tax Returns of Income electronically from 15/3/2020. • The Tax Authority announces that all taxpayers whose financial year ended on 31/12/2019, should

Registration

Every taxpayer shall adhere with the tax registration when carrying out the entry procedures in the commercial registration at the Ministry of Commerce & Industry. The taxpayer shall notify the Tax Authority when not carrying out any entry in the commercial registration. The notification shall be prepared on the prescribed form for this purpose within (60) sixty days from the date of incorporation or the commencement of activity whichever is earlier.

In case of failure, the Tax Chairman shall impose a fine not exceeding 2,000

[Read More](#)

Returns

The law requires all Taxpayers (except the Enterprise) to submit two returns for any tax year to the Tax Authority on the forms prepared for this purpose:

- The provisional return is submitted within three months of the end of the tax year.
- The final return shall be submitted within six months of the end of the tax year. The audited accounts shall be accompanied by an auditor licensed by law to practice his profession of accounting and auditing in the Sultanate.

Step 3: Sign-in by ID card or by Username

The screenshot shows a web browser window with the URL `tms-stg.taxoman.gov.om/cas/login?service=https%3A%2F%2Ftms-stg.taxoman.gov.om%2Fportal%2Fc%2Fportal%2Flogin%3Fp_id%3D20129`. The page header includes a language selector for 'English' and 'عربي'. The main content area features a central logo for 'New Digital Identity' and a dark bar with the text 'Login using Digital Certification Service (Tam)'. Below this, there are two large, light-colored panels for different login methods:


- Mobile:** Includes an illustration of a smartphone displaying a login screen. The text 'Login using Mobile requires:' is followed by a list:
 - 1. Mobile Simcard
 - 2. Pin Code There is a field labeled 'Enter phone number' with a phone icon to its left. A 'Login' button is at the bottom.
- ID Card:** Includes an illustration of an ID card reader and a sample ID card. The text 'Login using ID Card requires:' is followed by a list:
 - 1. ID Card/Resident Card
 - 2. Pin Code
 - 3. Card Reader A 'Login' button is at the bottom.

Yellow text annotations are present: 'Log-in by Username' with a red arrow pointing to the top navigation link, and 'Log-in by ID card' with a red arrow pointing to the ID Card 'Login' button.

Step 4: Enter username and password

Login


Help



With Smart Card/USB token or Mobile ID

To use this login method you need civil ID card and ID card reader or PKI enabled SIM card.

Login



With username & password


To use this login method you need username and password issued by SGT.

Forgot password

Login


Step 5: Go to E-Services

العربية | English | Muntaser Adam Muntaser Adam | Excise Manager | AL ARABYA EXCELLENT MARKETING | Sign Out



Sultanate of Oman
Tax Authority

Home News About TA Laws & DTA Tax system in Oman **E-services** Help & Support Search



دليل استخدام الخدمات الإلكترونية
Manual Guide for E-Service

Authority announces that all taxpayers whose financial year ended on 31/12/2019, should submit their Tax Returns of Income electronically from 15/3/2020. • The Ta:

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<https://tms-stc.taxoman.gov.om/portal/web/taxportal/e-services> [Read More](#)

Step 6: Select Excise Transitional Return

The screenshot displays the Sultanate of Oman Tax Authority website. The header includes the logo and name of the authority, along with navigation links for News, Home, Laws & DTA, Tax system in Oman, E-services, and Help & Support. A search bar is located in the top right corner. The main content area features an 'e-Service Menu' with a tree structure. The 'Taxpayer portal eServices' node is expanded, showing sub-items: Taxpayer Registration (1), Taxpayer List (3), Excise product standard prices (2), and Excise Transitional Return (4). A red arrow points to the 'Excise Transitional Return' link.

Sultanate of Oman
Tax Authority

News Home Laws & DTA Tax system in Oman E-services Help & Support Search

e-Service Menu

Taxpayer Registration 1

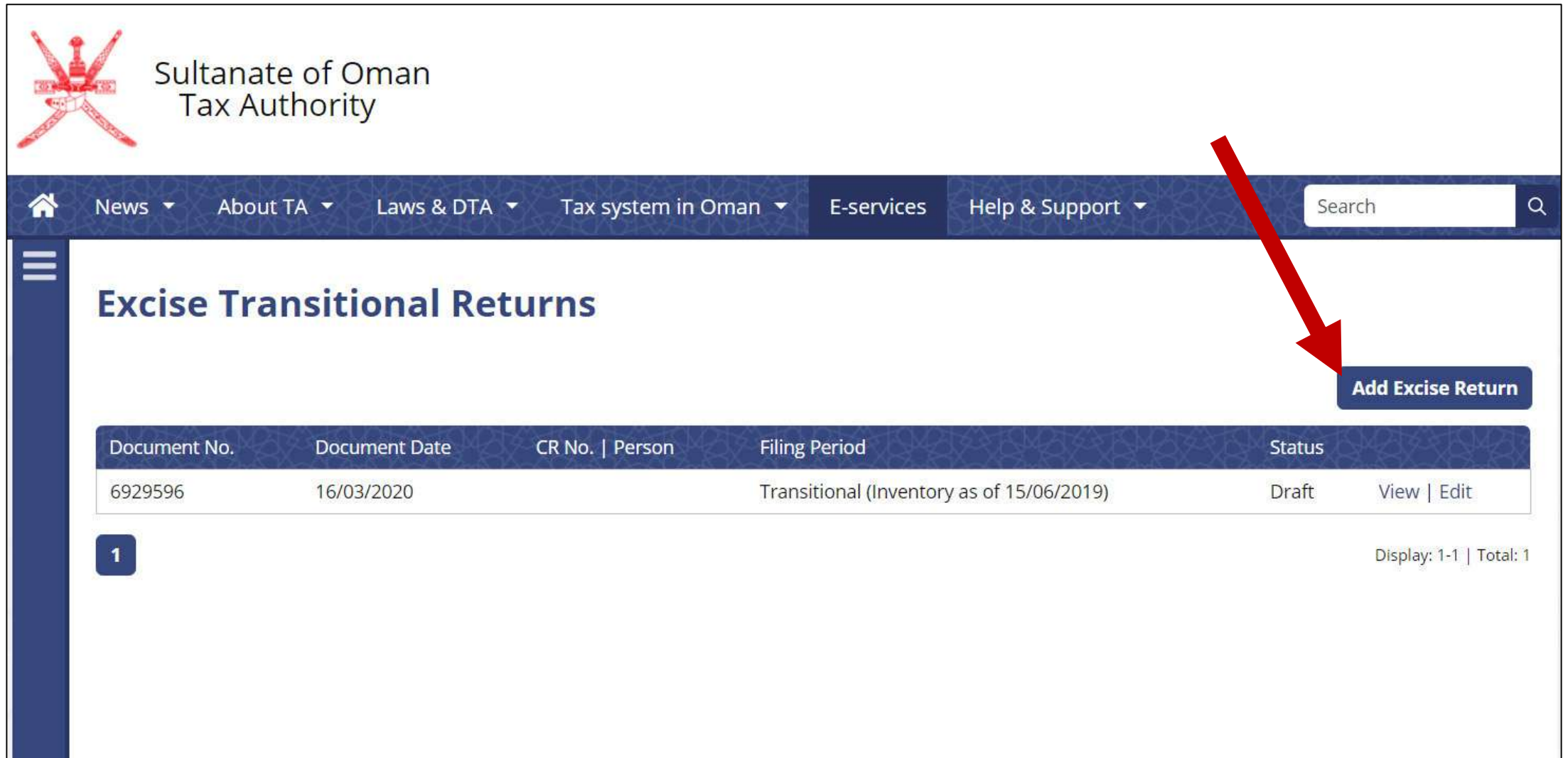
Taxpayer List 3

Excise product standard prices 2

Excise Transitional Return 4

Taxpayer portal eServices

Step 7: Add Excise Return



The screenshot displays the Sultanate of Oman Tax Authority website. The header includes the logo and name of the authority, a navigation menu with links for News, About TA, Laws & DTA, Tax system in Oman, E-services, and Help & Support, and a search bar. The main content area is titled 'Excise Transitional Returns' and features a table with one entry. A red arrow points to a blue button labeled 'Add Excise Return' located in the top right corner of the main content area.

**Sultanate of Oman
Tax Authority**

News ▾ About TA ▾ Laws & DTA ▾ Tax system in Oman ▾ E-services Help & Support ▾ Search

Excise Transitional Returns

Add Excise Return

Document No.	Document Date	CR No. Person	Filing Period	Status	
6929596	16/03/2020		Transitional (Inventory as of 15/06/2019)	Draft	View Edit

1 Display: 1-1 | Total: 1

Step 8: Enter Commercial Registration No.

Step 9: Select Filing Period “Transitional (Inventory of Sweetened Drinks as of 01/10/2020)”

Step 10: Select ‘Add’

The screenshot shows a web form titled "File Excise Transitional Return" with a "Close" button in the top right corner. The form contains two main input fields: "Commercial Registration No.:" with the value "212121221" and "Filing Period:" with a dropdown menu. The dropdown menu is open, showing three options: "Transitional (Inventory as of 15/06/2019)", "Transitional (Inventory of Alcohol as of 01/07/2020)", and "Transitional (Inventory of Sweetened Drinks as of 01/10/2020)". The third option is highlighted in blue. Below the form is a note: "NOTE: Tax Authority will not take any action until document is submitted". At the bottom right, there are two buttons: "Cancel" and "Add". Red arrows with numbers 8, 9, and 10 point to the Commercial Registration No. field, the Filing Period dropdown menu, and the Add button, respectively.

8

9

10

Step 11:

Fill the mandatory box

Excise Transitional Return

Details of the Taxable Person

Legal name: Hassan Muscat SLLC
CR No.: 1234561
TIN: 1050193
EXTIN (if applicable):
Filing Period: Transitional (Inventory as of 01/07/2020)

Business address

* **Business address:** Sultanate of Oman, Al-Buraimi, Dank, Wadi Al Amd, 512, 123456, Elm Street, 456, 123 | **Enter**

* **Contact phone:**

Contact e-mail:

Details of the Principal Officer / Responsible Person

* **Name:**

* **Passport / ID Number:**

* **Contact phone:**

* **Contact e-mail:**

Details of Excise Taxed Activities

* **Types of goods you dealt with:**

- Tobacco and its derivatives
- Carbonated drinks
- Energy drinks
- Alcohol
- Pig Meat
- Sweetened Drinks

Step 12: Add the items which was stored till 30th Sep 2020

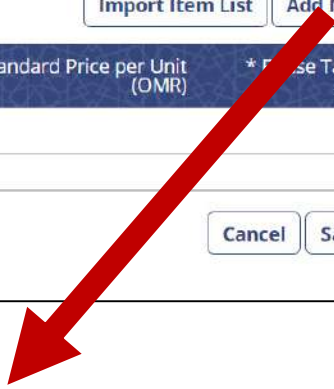
Step 13: Select “Add New Item”

Excise Tax Payable

[Import Item List](#) [Add New Item](#)

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Retail Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)
---	---------	---------------	-----------	------------------	------------	-----------	----------------------------------	-------------------------------	------------------------

[Back to list](#) [Cancel](#) [Save Draft](#)



Find Item

Some items may be omitted, because either the item was not valid during the tax period or the item did not have valid tax rate determined for it.

HS Code	Product Group	Item Code	Item description
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
24022010	Tobacco and its derivatives	100000	CIGARETTE WINSTON RED
24022010	Tobacco and its derivatives	100001	CIGARETTE WINSTON BLUE
24022010	Tobacco and its derivatives	100002	MARLBORO GOLD KS RCS 20
24022010	Tobacco and its derivatives	100003	MARLBORO RED KS RCS 20
24022010	Tobacco and its derivatives	100004	CIG. GAULOISES BLONDES FILTER
24022010	Tobacco and its derivatives	100005	CIG. GAULOISES BLONDES LIGHTS
24022010	Tobacco and its derivatives	100006	CIG. GAULOISES BLONDES ULTRA
24022010	Tobacco and its derivatives	100007	CIG. DAVIDOFF LIGHTS(DOM)
24022010	Tobacco and its derivatives	100008	CIG. DAVIDOFF ONE
24022010	Tobacco and its derivatives	100009	CIG. DAVIDOFF SLIMS LIGHT

1 2 3 4 5 6 ... 712 Display: 1-10 | Total: 7115

[Cancel](#)

Step 13: To add multiple items

Click Import item list tab - Download the import items file template

Excise Tax Payable

[Import Item List](#) [Add New Item](#)

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Retail Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)

[Back to list](#) [Cancel](#) [Save Draft](#)



Import Item list Close

Items import

Import items file template: [Download the import items file template](#)

Upload import items file: No file chosen

The maximum file size is 50 MB
Accepted file formats are Excel (.xls, .xlsx)

I am aware that successful import will replace already added items with the ones in the import file.

[Close](#) [Import Excel File](#)

Step 14: Enter the Details as required in downloaded excel file

NOTE: It should be in same format as example given

The screenshot displays the Microsoft Excel interface for a file named "Excise Tax payable-import - Excel". The ribbon is set to "HOME", and the active cell is A2, containing the value "100003". The spreadsheet has the following structure:

	A	B	C	D	XFB	XFC	XFD
1	ITEM CODE	ITEM DESCRIPTION	QUANTITY	RETAIL SALE PRICE PER UNIT (OMR)			
2	100003	MARLBORO	100	10			
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							

The status bar at the bottom indicates the "Import" tab is active and the system is in a "READY" state. The zoom level is set to 100%.

Step 15: Upload the Excel file

Step 16: After entering details upload the Excel File

Step 17: Click the tick box (I am aware ...) and Import Excel file tab

The screenshot shows a web application interface with a modal dialog titled "Import Item list". The dialog has a "Close" button in the top right corner. Below the title, there is a section "Items import". Under this section, there are three main elements: 1. "Import items file template:" with a link "Download the import items file template". 2. "Upload import items:" with a "Choose File" button and the text "No file chosen". Below this, there is a note: "The maximum file size is 50 MB. Accepted file formats are Excel (.xls, .xlsx)". 3. A checkbox that is checked, with the text "I am aware that successful import will replace already added items with the ones in the import file." At the bottom of the dialog, there are two buttons: "Close" and "Import Excel File". Red arrows and numbers are overlaid on the image: a red arrow labeled "15" points to the "Choose File" button; a red arrow labeled "16" points to the checked checkbox; and a red arrow labeled "17" points to the "Import Excel File" button. The background of the application is partially visible, showing a table with columns like "#", "1", "24022010", "Tobacco and its", "100001", "CIGARETTE", "Unit", "1,000,000", "0.800", and "Remove".

Step 18: Save Draft

Excise Tax Payable

Import Item List

Add New Item

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Retail Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)	
1	22030000	Alcohol	101029	BAVARIA 50 CL	<input type="text" value="45.000"/>	Unit	<input type="text" value="0.460"/>	0.454	10.350	Remove
2	22030000	Alcohol	101033	CARLSBERG CANS 50CL	<input type="text" value="12.000"/>	Unit	<input type="text" value="1.000"/>	0.620	6.000	Remove
Total Excise Tax Due (OMR)									16.350	

1

Display: 1 | Total: 2

[Back to list](#)

Cancel

Save Draft



Step 19: Submit

Home News Home Laws & DTA Tax system in Oman E-services Help & Support Search

Saved as draft. Please submit the document

Excise Transitional Return

Document No.: 7928131 **Document Date:** 29/06/2020 **EXTIN | Person:** NRTE00006374 | Khalid TRADE HTB
Document Type: Excise Transitional Return **Document Status:** Draft

Application Form Attachment

Details of the Taxable Person


Legal name: Khalid TRADE HTB
CR No.: 121212121
TIN:
EXTIN (if applicable): NRTE00006374
Filing Period: Transitional (Inventory as of 01/07/2020)

Submit

Step 20:
Confirmation – YES

Confirmation

Are you sure to submit this application?



Once you update it will in status as Approved



The screenshot shows a web application interface for 'Excise Transitional Returns'. At the top, there is a navigation bar with links for News, About TA, Laws & DTA, Tax system in Oman, E-services, and Help & Support. A search bar is located on the right. Below the navigation bar, the main heading is 'Excise Transitional Returns'. To the right of this heading is a button labeled 'Add Excise Return'. Below the heading is a table with the following data:

Document No.	Document Date	CR No. Person	Filing Period	Status	
6933678	19/03/2020	12212121 PSC Services (UK) Limited	Transitional (Inventory as of 15/06/2019)	Approved	View

A red arrow points from the top right towards the 'Approved' status in the table, which is also circled in red.

Select Pay in Bank

Excise Tax Payable


#	HS Code	Product Group	Item Code	Item Description	Quantity	Unit Type	Retail Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	Excise Tax Due (OMR)
1	22021090	Energy drinks	102787	POWERADE ICE STORM PET 50CL	1,000.00	Unit	10.000	1.590	10,000.000
Total Excise Tax Due (OMR)									10,000.000

1

Display: 1-1 | Total: 1

[Back to list](#)

[Revise](#) [Pay in Bank](#)



Reference code “OMSGTXXXXX”

Contact e-mail: test@gmail.com

Generate Payment Reference Code

Beneficiary Name:	Tax Authority
Beneficiary Bank:	AHLI BANK S.A.O.G
Account Number:	9700-071574-001
SWIFT:	AUBOORU
Amount (OMP):	10,000,000
Reference Code:	OMSGT10124196

* Note: Please use Reference Code in the Narration of your deposit voucher.

[Print Advice Slip](#) [Close](#)

Display: 1-1

Step 21: Pay the tax due in Ahli bank
(details given).

NOTE: Mention reference code in bank for
the transaction

Step 22: Send the copy of deposit slip in
following email along with Commercial
Registration Number and EXTIN

excise@taxoman.gov.om

سلطنة عمان



الرمز المرجعي لعملية السداد

Payment Reference Code

Beneficiary Name:	Tax Authority	الجهة المستفيدة:
Beneficiary Bank:	AHLI BANK S.A.O.G	بنك الجهة المستفيدة:
Account Number:	9700-071574-001	رقم الحساب:
SWIFT:	AUBOOMRU	رمز التحويل البنكي:
Amount (OMR):	10,000.000	المبلغ (ر.ع.):
Reference Code:	OMSGT10124196	الرمز المرجعي:

Note: Please use Reference Code in the Narration of your deposit voucher.

ملاحظة: يرجى استخدام الرمز المرجعي في إشعار الأيداع الخاص بك.