Excise Return Manual

Step by Step Guide

Excise return manual

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

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List of abbreviations

Abbreviation	Explanation
BIC/Swift	Bank Identification Code / Society for Worldwide Interbank Financial Telecommunication (institution country city office)
CR No.	Commercial Registration Number
ExTIN	Excise Taxpayer Identification Number
MoCI	Ministry of Commerce and Industry
PoA	Place of Activity
SGT	Secretariat General for Taxation
TIN	Taxpayer Identification Number
TMS	Tax Management System
UAT	User Acceptance Test
VAT	Value Added Tax
VATIN	Value Added Tax Identification Number

Introduction

The purpose of this document is to develop the necessary skills in using Taxpayer Portal (excise return part) of all the taxpayers that will be using Taxpayer Portal according with excise tax liability process.

A step by step guided test case using print-screens and detailed information is used in order to fulfill all functionalities of the excise return part in Taxpayer Portal.

All test cases are designed and referenced according TA*Excise Return Management* document.

Submitting excise return via Taxpayer Portal

This test case follows the scenario when excise return form is filed and send via the Taxpayer Portal.

There is also the case when the documents (excise return paper form + eventual relevant attachments) are being submitted over the Taxpayers' Services in SGT. The paper form is reflected in the online form from the Portal, so the current manual could be used as instructions for how to fill the paper return form as well.

Following scenario is about taxpayers submitting return application via Taxpayer Portal and TMS (Tax Management System – used by SGT) successfully process such applications.

Step 1:
Taxpayer or taxpayer representative login to Taxpayer Portal.

      1. Login to Taxpayer Portal using the correct link:

      https://tms.taxoman.gov.om/portal/web/taxportal/home and choose
one of the methods below: a. Login with username and password
      2. Mobile
      3. ID card

Main Taxpayer Portal page – English version:

Once you see the main window of the Taxpayer Portal, proceed to login by pressing Sign In button on top right side of the page, which will take you to the following screen where you can select the login method:

If additional information is required about how to connect using your mobile or ID Card, you can use the links in the bottom center of the page ("How to get a pin code?" and "What is a card reader and where to get it?") for support.

2. In this example username and password login method is used (top of the screen, first line) and the login window looks like this:

Step 2: Go to the excise return form, follow and fill the necessary data into the form and save the document.

1. Select **E-services** on the main menu and then you will see an **e-Services Menu** on the left side as below:

Please note that in the print screen above, a taxpayer for whom, the current user used in here, has Excise Manager role, is displayed on top side of the window next to the username. This is the default if the user has one taxpayer allocated. If the same user has more companies allocated, represent more companies, by default none will be selected, and proceeding to the next screen, returns screen, will return following error:

2. From the **e-Service Menu** expand **Returns** and then press on the newly displayed **Excise Returns** button which will take you to **Excise Returns** page:

If you already submitted or started any return / returns before you will see them on this **Excise Returns** page, and you can work with them from there. In the print screen above no returns are displayed so we will start the first one from beginning.

3. Press on the **Add New Return** button.

3. A pop-up window will appear asking for the **Tax Year**. All the tax years from the moment of excise tax liability registration should be available in the drop down list of the **Tax Year**. Once the tax year was chosen, **Tax Period** will be displayed. Since excise returns should be reported quarterly all the available quarters should be available in the drop down list of the **Tax Period**. If you just registered only the current quarter will be available.

Press on **Add** button after that.

5. The application form is now displayed on screen in edit mode. All the mandatory fields (marked by an orange star) should be filled with the required information. The application form is similar with the paper form, having the same fields, in the same order. Each of these fields will be explained further on.

Above the application form there is also a header showing information about **ExTIN | Person** and **Document Type**. No values exist yet for **Document No**, **Document Date** and **Document Status** in the header.

Tax Certificates

Taxpayer List

Application Form

Details of the Excise return

► Print Document

Tax Year: 2019

Filing Period: Quarterly

Quarter: 2nd quarter (01.04.2019 – 31.06.2019)

Details of person filing the Excise Return

Legal Name: PSC Services (UK) Limited

EXTIN: OM1E00000634

Address: Sultanate of Oman, Al-Buraimi, Dank, Wadi Al Amd, 512, 123456, Elm Street, 456, 123

Excise Tax Payable

+ Import Item List   + Add New Item

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)
							Total Excise Tax Due (OMR)		0.000

Excise Tax Deductable

+ Import Item List   + Add New Item

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)
							Total Excise Tax Deductable (OMR)		0.000

Excise Payable Calculation

		(OMR)
5(a) Total Excise Tax due (OMR)		0.000
5(b) Total Excise Tax Deductable (OMR)		0.000
5(c) Total (5(a) - 5(b)) (OMR)	Amount payable	0.000

☐ I want to be refunded

◄ Back to list

Cancel   Save

The application form has 5 main areas:
Details of the Excise return (filled already - data comes from the previous window)

Details of person filing the Excise Return (filled already - data comes from the registration)

Excise Tax Payable (main area used for calculation of the payable tax)

Excise Tax Deductable (main area used for calculation of the deductable tax)

Excise Payable Calculation (automatic calculation based on the inputs from **Excise Tax Payable** and **Excise Tax Deductable** areas.
Taking the areas one by one here are all the fields explained:

1. Details of the Excise return a. Tax Year – Non-editable field, which shows Year of the quarterly filing. Value is taken from Excise return application.

b. Filing period – Non-editable field, which shows default excise filing period for all companies (quarterly).

c. Quarter – Non-editable field, which shows exact quarter for which Excise return is submitted. Value is taken from Excise return application.

2. Details of person filing the Excise return a. Legal name – Non-editable field, which shows Legal name of the taxable person.

b. EXTIN – Non-editable field, which shows Excise identification number.

c. Address - Non-editable field, which shows address of the taxable person.

3. Excise Tax Payable

a. # - Order number of the item in the table, generated automatically by the system when new item added. Linear sequence starting from 1.

b. HS Code – Non-editable field, representing International HS code assigned to particular item, taken out from Standard Price List, when new item added.

c. Product group – Non-editable field, representing Product group to which particular item belongs, taken out from Standard Price List, when new item added.

d. Item Code – Non-editable field, representing code assigned to particular item, taken out from Standard Price List, when new item added.

e. Item Description – Non-editable field, representing description of particular item, taken out from Standard Price List, when new item added.

f. Quantity – Editable field, representing total number of particular items within respective filling period.

g. Unit type – Non-editable field, which shows measurement unit for particular item, taken out from Standard Price List, when new item added.

h. Sale price per unit (OMR) – Non-editable field, automatically calculated by system, dividing Excise Tax Due and Quantity.

i. Standard price per unit (OMR) – Non-editable field, presents Standard price of particular item, taken out from Standard Price List, when new item added.

j. Excise Tax Due (OMR) – Editable field, representing total Excise Tax Due for particular item within respective filling period.

k. Total Excise Tax Due – Non-editable field, automatically calculated by the system, according to the information in the corresponding fields.

4. Excise Tax Deductable
a. # - Order number of the item in the table, generated automatically by the system when new item added. Linear sequence starting from 1.

b. HS Code – Non-editable field, representing International HS code assigned to particular item, taken out from Standard Price List, when new item added.

c. Product group – Non-editable field, representing Product group to which particular item belongs, taken out from Standard Price List, when new item added.

d. Item Code – Non-editable field, representing code assigned to particular item, taken out from Standard Price List, when new item added.

e. Item Description – Non-editable field, representing description of particular item, taken out from Standard Price List, when new item added.

f. Quantity – Editable field, representing total number of particular items within respective filling period.

g. Unit type – Non-editable field, which shows measurement unit for particular item, taken out from Standard Price List, when new item added.

h. Sale price per unit (OMR) – Non-editable field, automatically calculated by system, dividing Excise Tax Due and Quantity.

i. Standard price per unit (OMR) – Non-editable field, presents Standard price of particular item, taken out from Standard Price List, when new item added.

j. Excise Tax Due (OMR) – Editable field, representing total Excise Tax Due for particular item within respective filling period.

k. Total Excise Tax Deductible – Non-editable field, automatically calculated by the system, according to the information in the corresponding fields.

5. Excise Payable Calculation
a. 5(a) Total Excise Tax Due – Non-editable field, presents value from corresponding field in Section 3.

b. 5(b) Total Excise Tax Deductible – Non-editable field, presents value from corresponding field in Section 4.

c. 5(c) Total (5(a) - 5(b)) – Non-editable field, automatically calculated by the system according to the information in the corresponding fields.

I want to be refunded – checkbox to indicate whether taxable person wants to get refunded or not. In case of amount payable checkbox is greyed out and cannot be checked. In case of amount refundable, default state is unchecked, and if taxable person does not want to get refunded, the amount will be rolled over to the next taxable period and a respective disclaimer will be displayed. If the taxable person wants to get refunded a respective annotation will be displayed which states that refunds under certain amount will not be refunded and that before refunding the taxable person, all the previous debts by the taxable person to SGT will be deducted.

The taxpayer or the taxpayer representative must add all the excise items dealt with in the **Excise Tax Payable** and/or **Excise Tax Deductable** areas. **Excise Payable Calculation** will update automatically with every line inserted/updated in the **Excise Tax Payable** and/or **Excise Tax Deductable** areas. Here's an example below:

Excise Tax Payable

<div align="right">+ Import Item List   + Add New Item</div>

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)	
1	02031900	Energy drinks	203191	PEPSI PET 500ML	1,000.0	Unit	0.200	0.200	200.000	Remove
2	22021023	Soft drinks	220211	COCA COLA 2.5L@400BZ	500.000	Unit	0.800	0.400	200.000	Remove
								Total Excise Tax Due (OMR)	400.000	

1   Display: 1-2 | Total: 2

Excise Tax Deductable

<div align="right">+ Import Item List   + Add New Item</div>

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)	
1	02031900	Energy drinks	203191	PEPSI PET 500ML	1,000.0	Unit	0.200	0.200	200.000	Remove
								Total Excise Tax Deductable (OMR)	200.000	

1   Display: 1-1 | Total: 1

Excise Payable Calculation

		(OMR)
5(a) Total Excise Tax due (OMR)		400.000
5(b) Total Excise Tax Deductable (OMR)		200.000
5(c) Total (5(a) - 5(b)) (OMR)	Amount payable	200.000

☐ I want to be refunded

To add new items in the form there are 2 options: add each item manually, or import an excel list of items:

+ Import Item List   **+ Add New Item**

A. Add new item manually will open a pop-up window from which the item can be found and selected:

Find Item

Close ⊗

⚠ 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	
				Find
02031900	Energy drinks	203191	PEPSI PET 500ML	
22021023	Soft drinks	220211	COCA COLA 2.5L@400BZ	
22021023	Soft drinks	220212	COCA - COLA LIGHT 2.5@400BZ	
22032000	Tobacco and its derivatives	220821	MARLBORO LIGHT SOFT	
22033000	Energy drinks	220830	POWERHORSE ENERGEY DRINK 250X4@SP	
22033000	Tobacco and its derivatives	220831	L&M RED	
22033000	Soft drinks	220832	SPRITE PET 2.5L	
22033000	Soft drinks	220833	7UP 12X355ML SHRINK	
22033000	Energy drinks	220834	TRANCUINI JADE 250ML	
22036000	Tobacco and its derivatives	220861	L&M REDX10	

1 2

Display: 1-10 | Total: 14

Cancel

Each item can be chosen only once, so one line per item in the main document, therefore the first two items are greyed out above, as they are already selected and used in the main document. For each item **Quantity** and **Excise Tax Due** fields are editable, the rest of the fields are not editable.

B. Import item list will open a pop-up window from which a list of items can be searched and selected:

Import Item list

Close ⊗

Items import

Import items file template:	Download the import items file template
Upload import items file:	Browse... No file selected.

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

The list of items should be in an Excel format, and a template of it can be downloaded by clicking on the **Download the import items file template** link.

Once the browse is completed and file was selected, "I am aware that successful import will replace already added items with the ones in the import file." should be checked, otherwise the **Import Excel File** button will remain greyed out and unusable.

Import Item List

Items import

Import items file template:	Download the import items file template
Upload import items file:	Browse... Excise Tax payable_deductible-import.xlsx

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

As the warning says, if some items present on the imported items file were already added, those will be replaced by the ones in the import list. If there were already added items but not from those from the import list those will remain in the form.

After all the relevant data has been filled the return can be saved and then submitted.

6. You can now **save** the document.

| | | | | | | | Total Excise Tax Due (OMR) | 9,000.000 | |

Excise Tax Deductable

     ⊕ Import Item List   ⊕ Add New Item

#	HS Code	Product Group	Item Code	Item Description	* Quantity	Unit Type	Sale Price per Unit (OMR)	Standard Price per Unit (OMR)	* Excise Tax Due (OMR)	
1	02031900	Energy drinks	203191	PEPSI PET 500ML	1,000.0	Unit	0.200	0.200	200.00(	Remove
								Total Excise Tax Deductable (OMR)	200.000	

Excise Payable Calculation

		(OMR)
5(a) Total Excise Tax due (OMR)		9,000.000
5(b) Total Excise Tax Deductable (OMR)		200.000
5(c) Total (5(a) - 5(b)) (OMR)	Amount payable	8,800.000

☐ I want to be refunded

◄ Back to list   Cancel Changes   Save

Save button can be used at any time. If for instance you just started to fill the application, put in some data, but now you must do something else, you can save the application and come back to it later. The application will be visible in the **Excise Returns** main page in the **Excise Returns** submenu in the **e-Services** menu.

Here is the place where all the returns no matter their status (draft, submitted or approved) can be seen:

Once you saved the application the header will be updated and show **Document Status** = Draft, **Document no.** allocated, and **Document Date** is displaying the current date

Also, the application form for registration is now displayed in read only mode and at the bottom of the application 3 buttons should be available: **Cancel Document**, **Edit** and **Submit:**

5(c) Total (5(a) – 5(b)) (OMR)		Amount payable	8,800.000

☐ I want to be refunded

◄ Back to List   Cancel Document   Edit   Submit

If noticing that any information is missing or should be changed **Edit** button should be used to enter in edit mode and update the form.
Otherwise proceed to submit.
Step 3: Submitting the return.
1. Go the **Excise Returns** main page.

2. Find your application (should be in draft status)

3. Press the view link located on its line on the right side.

6200968	23/05/2019	Excise Tax Liability Registration	1345621	PSC Services (UK) Limited	Draft	View | Edit

This will open the application for registration in read-only / view mode with the possibility to cancel the document, edit it or submit it. You are now where we left at Step 2, point 6.
4. Press the **Submit** button at the bottom of the application.

Supposing there were no errors or that the errors were fixed submit step should now be successful. The confirmation pop-up window should not mention that your application contains errors.
5. Press **yes** on the confirmation pop-up window.

Confirmation

Are you sure to submit this application?

No   Yes

Document Status should now be approved:

Also, a pop-up window showing the acceptance letter should be displayed correctly as below. **Save** and/or **print** this notification.

Sultanate of Oman
Ministry of Finance
Secretariat General for Taxation

سلطنة عمان
وزارة المالية
الأمـــانـــة العـامة للضـرائب

No: 6209163
Issue Date: 30/05/2019
EXTIN: OM1E00000634
PSC Services (UK) Limited

Excise Tax Form No.2

Receipt of filing Excise Tax Quarterly Return

Secretariat General for Taxation has received the Excise Return submitted by PSC Services (UK) Limited for the 2nd quarter, 2019 in accordance with Excise Tax Form No.2 on 30/05/2019.

Name of recipient of Excise Return: Ahmed Al Admin
Designation: Front Desk Officer

Signature:

Stamp of Secretariat General for Taxation