Register for Excise tax on Taxpayer Portal

Step by step guide.
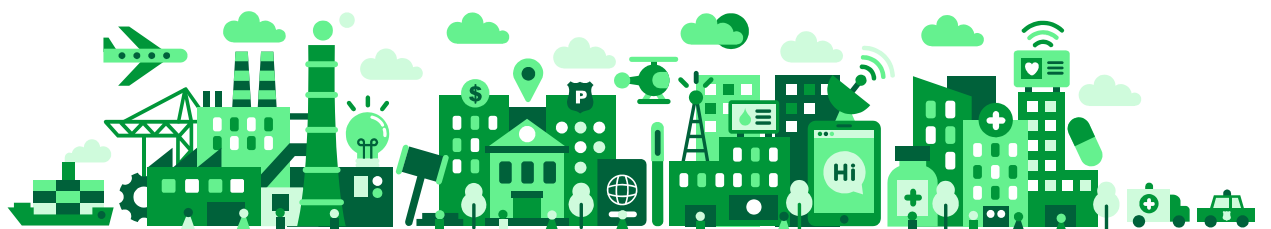
List of abbreviations

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
VAT	Value Added Tax

Excise Registration via Taxpayer Portal

This test case follows a specific scenario for submitting the application for registration with the Excise tax.

Important! Please use the registration option described here only if you are planning to register for regular excise activities, such as production or regular importation of excise goods, or operating an excise warehouse. For the commercial entities which are only required to file transitional excise return for transitional period, such registration is not required.

Step 1: Potential taxpayer or taxpayer representative should authenticate themselves by logging in to Taxpayer Portal.

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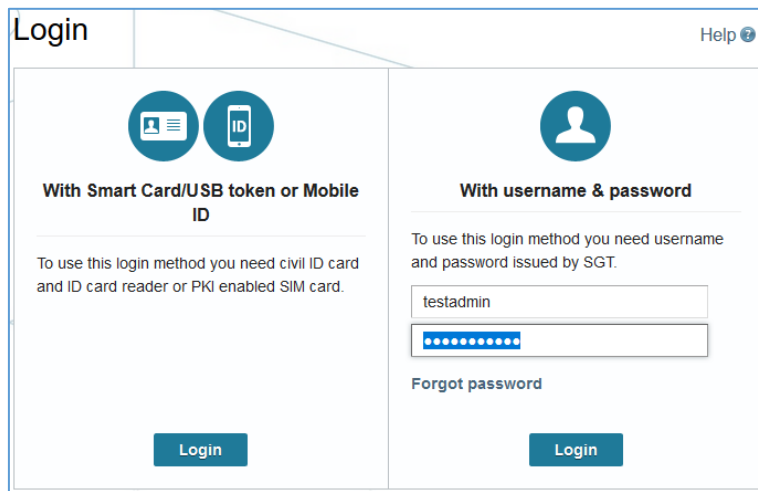
If additional information is required about how to connect using your mobile or ID Card, you can use the links in the bottom center of the page ("How to get a pin code?" and "What is a card reader and where to get it?") for support.

In addition, information on obtaining and using one of the PKI methods is described in the dedicated page within the taxpayer portal (https://tms.taxoman.gov.om/portal/web/taxportal/pki-guide).

If you do not have a user account yet but are logging in using one of the PKI based options (either Mobile ID or resident ID Card) do not worry – your user account shall be created upon the first successful login.

2. If you do not have an option to login using one of the PKI methods, there is also an option to login using username and password. To get a user and a password you will need to visit SGT premises. In this example username and password login method is used and the login window looks like this:
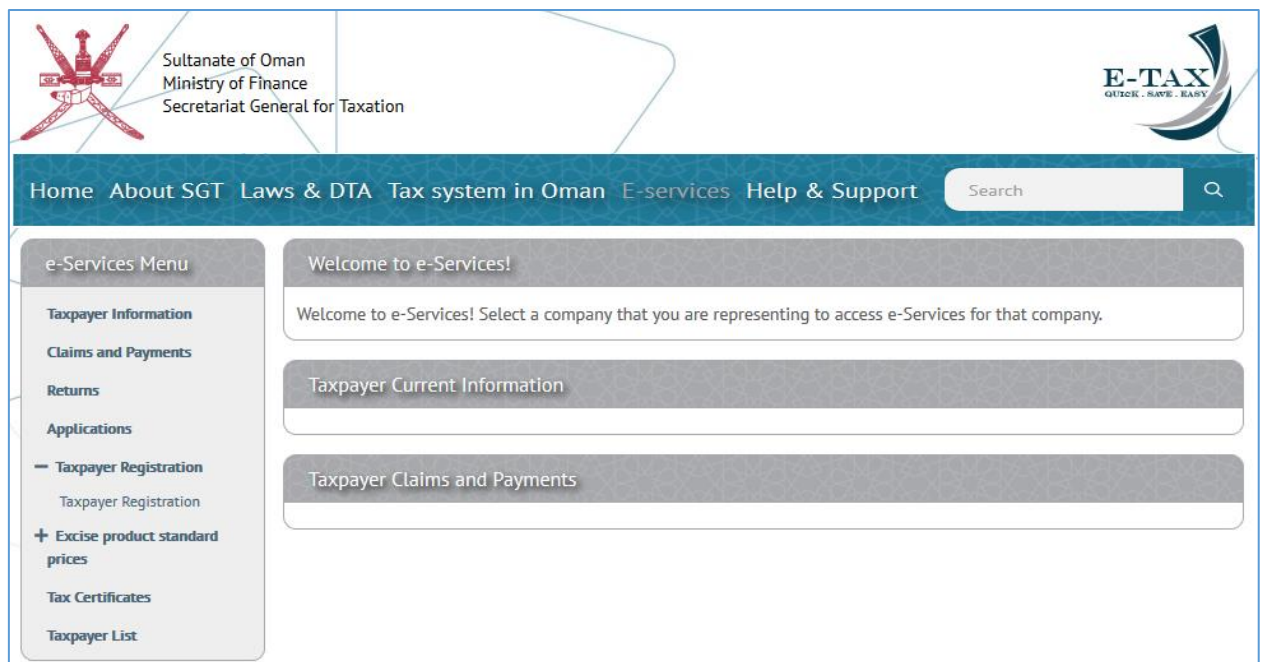

Please note that SGT reserves the right to disable username and password based access at any time without prior notice. It is therefore advised that one of the PKI based methods is used – which are inherently more secure and convenient.
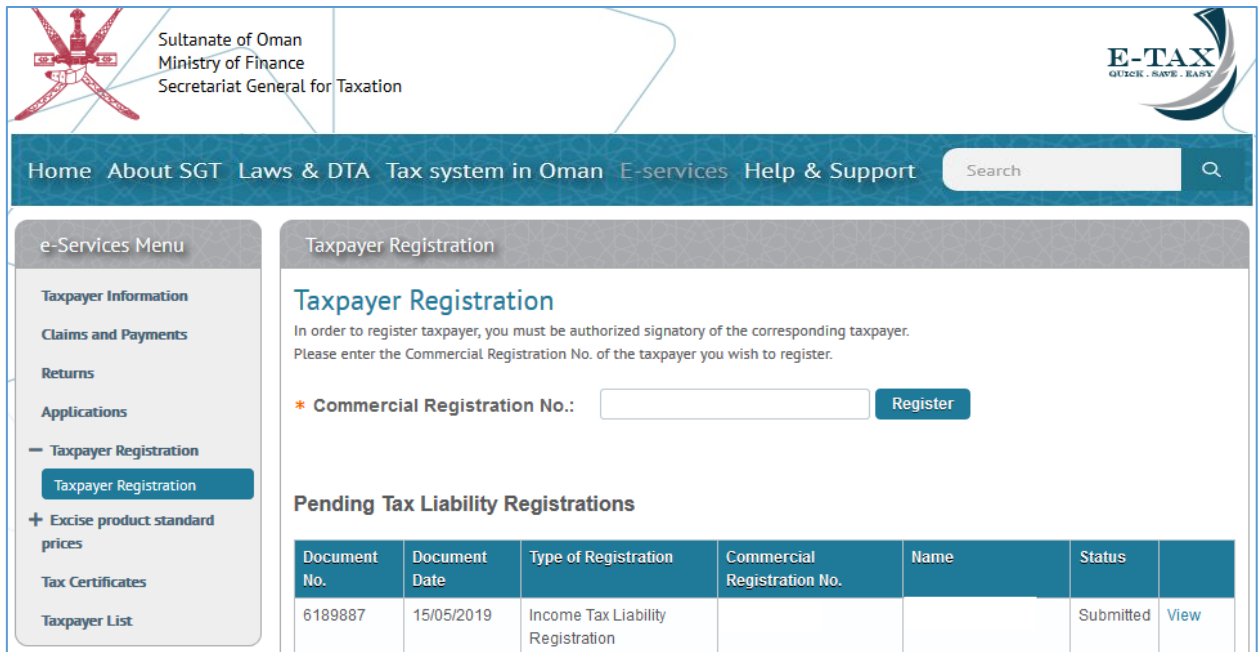
Step 2: Go to the excise registration form, and fill in the necessary data into the form and save the document.

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

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

If you already submitted or started any registrations before you will see them under **Pending Tax Registration** area, and you can work with them from there. However, in this case we will start one from beginning.

Important! Please note that not everyone is permitted to register any company they want for excise tax. In order to register a company for excise tax, person submitting an application must be authorized to do so. Taxpayer portal is linked with the information maintained by the Ministry of Commerce and Industry, and therefore, all authorized signatories have a permission to file excise registration form.

In case you are not an authorized signatory of the company you'd like to register, but you do want to file the registration form, please use one of the following options:

1) Please update your information at the Ministry of Commerce and Industry to add you as an authorized signatory of the company.

Fill your company (or the company you are representing) CR No. in the box and press **Register** button.

3. A pop-up window will appear asking for the type of registration. Excise Tax Registration should be selected as below:

Press on **Continue** button after that.

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

Taxpayer Registration
+ Excise product standard prices
+ Tax Certificates
+ Taxpayer List

Application Form

Details of the Taxable Person

Legal name:

Legal name in English:

Trade name:

Commercial Registration No.:

TIN:

VATIN:

Customs Number:

* Legal form of the business: Limited Liability Company

Prefill using: ☐ Value Added Tax registration information
☐ Income Tax registration information

Business address

* Business address: Sultanate of Oman, Muscat, Muttrah, Wadi Kabir, 112,
| Enter

* Contact phone:

Contact e-mail:

Some data might be already filled in, but you need to make sure that <u>at least</u> all the mandatory fields are filled correctly before being able to **submit** the form.
Check/Enter the following document data:

In the **Details of the Taxable Person** section:

- **Legal form of the business:**

In the **Business address** section:

- **Business address:**
- **Contact phone:**

Details of the Principal Officer

* ID:

* Name:

* Business address: | Enter

* Contact phone:

Contact e-mail:

In the **Details of the Principal Officer** section:
- **ID**
- **Name**
- **Business address**
- **Contact phone**

Correspondence

Address at which you want to receive correspondence:	○ Business address
	○ Address of principal officer
	◉ Different address namely
* **Correspondence address:**	| Enter
* **Contact phone:**	[ ]
Contact e-mail:	[ ]

In the **Correspondence** section:
- **Address at which you want to receive correspondence:** - if you check **Business address** option business address, contact phone and contact e-mail from above will be filled in automatically, if not:
- **Correspondence address:**
- **Contact phone:**

Bank details for refund purposes

* **Bank account number to be used for excise tax:**	[ ]
* **Name of account holder:**	[ ]
* **Address of account holder:**	| Enter
* **Name of the bank:**	[ ]
* **BIC/Swift of the bank:**	[ ]
* **Address of the bank:**	| Enter

In the **Bank details for refund purposes** section:
- **Bank account number to be used for excise tax:**
- **Name of account holder:**
- **Address of account holder:**
- **Name of the bank:**
- **BIC/SWIFT of the bank:**
- **Address of the bank:**

Details of Excise Taxed Activities

* **Planned activities regarding excise taxed goods:**	☐ Production
	☐ Importation of excise goods
	☐ Licensee under suspension regime
	☐ Others (please specify):
* **Which types of goods you will be dealing with?:**	☐ Tobacco and its derivatives
	☐ Carbonated drinks
	☐ Energy drinks
	☐ Alcohol
	☐ Pig Meat
	☐ Sweetened Drinks
* **Do you have warehouse (approved by Customs administrations)?:**	○ Yes
	○ No
Do you plan to use customs warehouse as tax warehouse?:	○ Yes
	○ No
* **Bookkeeping system used in your organization (please list software versions where possible):**	
* **Inventory management and material flow system used in your organization:**	

In the **Details of Excise Taxed Activities** section:
- **Planned activities regarding excise taxed goods:** multiple choices are possible

- **Which types of goods you will be dealing with:** multiple choices are possible
- **Do you have warehouse (approved by Customs administrations)?:**
- **Do you plan to use customs warehouse as tax warehouse?:**
- **Bookkeeping system used in your organization (please list software versions where possible):**
- **Inventory management and material flow system used in your organization:**

In the **Licenses in relation to excise activities** section:
- **Licenses in relation to excise activities:** multiple choices are possible

🚩 Check if you have **License No.** and **Date of Issue of the License** fields completed, as they are mandatory fields. If you don't have any license go and fill the next section (**Additional Place(s) of Activity**) and then you will be able to edit **License No** and **Date of Issue of the License**.

In the **Additional Place(s) of Activity** section:
Click on **Add place of activity** button and enter following data:
- **Place of Activity type**
- **Place of Activity**
- **Business activity**
Click on the **Add** button. An example displayed in the below print-screen:

🚩 All the places of activity dealing with excise goods should be added.

🚩 At this point at least one license should be filled in already in the licence area. If that is not the case you have to go back to **Licenses in relation to excise activities** section and edit the **License No.** and **Date of Issue of the License** fields. Please see the below print screens for help.

License No.	Authority Issuing the License	Date of Issue of the License	Date of Expiry of the License	Permanent	Place of Activity Code	
				No	9870292	Edit

License No.	Authority Issuing the License	Date of Issue of the License	Date of Expiry of the License	Permanent	Place of Activity Code	
123456		09/06/2019		No	9870292	Edit

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

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 **Pending Tax Registrations** area in the **Taxpayer Registration** main page.

Here is the place where all the registrations 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:**

Additional Place(s) of Activity

Code	Description	Address
9870292		Sultanate of Oman, Muscat, Muttrah, Wadi Kabir, 112, 1842, MUTRAH, 000000

◄ 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 application for registration.

1. Go the **Pending Tax Registrations** area in the **Taxpayer Registration** main page.

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

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

6218106	09/06/2019	Excise Tax Liability Registration			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.
Now the application will go through business validation rules, and if any mandatory field was not filled or wrong data is present, the Portal will return some data validation errors. See the red area:

These errors need to be fixed before being able to submit.

The Portal helps the user by showing those fields that contain errors in red and displaying a message that should help the user fix them easier (like "field is mandatory") now:

Business address

Business address: Sultanate of Oman, Muscat, Muttrah, Wadi Kabir, 112,

Contact phone:

Contact e-mail:

Details of the Principal Officer

ID:

Principal officer ID number: field is mandatory

Name:

Principal officer name: field is mandatory

Business address: Sultanate of Oman, Al-Dakhiliyah, Al-Hamra, Adh Dhuwayhir,

Contact phone:

Contact e-mail:

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 submitted:

At this point a task will be created for an SGT inspector in TMS. Once the inspector reviews the application he will take the decision of approving or refusing it.

Step 4: Check for the approval of the application for registration.

Once the application was submitted the user can check its status on the Portal.
If at a certain point of time the application was approved, the user can see it on **Excise Applications** area. Even more next to the login name the user should see the company displayed (or the possibility to select it in case the user is representing more companies) as below:

Once the application was approved the user will receive by post and/or e-mail (if he filled in the form the email as it is not a mandatory field) the **Excise Tax Certificate** which will look as below:

Sultanate of Oman
Ministry of Finance
Secretariat General for Taxation

سلطنة عمان
وزارة المالية
الأمـــانـــة العـــامة للضـــرائب

Issue Date: 09/06/2019
No: 6218106

, Postal Code   , Wadi Kabir, Muscat, Muttrah, Sultanate of Oman, P.O. Box

Excise Tax Certificate

Secretariat General for Taxation has accepted the Application for Registration of Excise Tax Liability from   in accordance with Excise Tax Form No.1 on 09/06/2019 and issuing Excise Tax Certificate:

1. Effective date of Certificate: 10/06/2019
2. EXTIN: OM1E0000
3. Commercial Registration No:
4. Legal form of the taxpayer: Limited Liability Company
5. Planned activity: Production
6. Types of the excise goods: Carbonated drinks, Energy drinks, Sweetened Drinks

Stamp of Secretariat General for Taxation

The notification is displayed in 2 languages, first page for English and second page for Arabic.

Other things to mention:

1. Address pop-up window

Whenever you need to enter information about an address, a standard pop-up window will be displayed. Make sure you fill at least all the mandatory fields (marked by an orange star):

Even if approved automatically, for efficiency reasons, a task for review will be created in TMS, meaning that an SGT officer will also review and validate the data, so please make sure that all the data filled is accurate.

2. Adding attachments

Once the registration form was saved, the document gets a number, and the status of the document is draft, 2 more tabs appear along the **Application Form - Attachments** and **Status History:**

On the above print-screen you can see **Application Form** in grey colour, meaning that by default the application form will be displayed. Let's change the tab by pressing on the **Attachments** tab:

When pressing **Attachments**, the list with attachments will be displayed (none in the above case as there was no attachment added yet. To add an attachment, **Add new attachment** button shall be used. Pressing on **Add new attachment** will open the **Add Attachment** pop-up window:

You can select an attachment type from the drop down predefined list. If you choose "Other", attachment name should also be filled up, if not, you can go forward for browsing the relevant file.

The maximum file size should be 50MB and the file formats accepted are pdf, jpg and jpeg.

Multiple files can be added one by one using add attachment pop-up window for each of them. All of them will be available for review in the main attachments tab after:

3. Status history

Each document, no matter its type, once it gets a number and gets into the draft status will be tracked and any change on its status will be recorded with the date and time of the change as well as with the responsible person for each stage. This is very useful information especially when a document needs to pass through different levels of approval until it is finalized.

To see the status history of a document, press on the **Status History** tab: