



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 Nortal's *Excise Return Management Solution Design Blueprint* 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
 - b. Mobile
 - c. ID card

Main Taxpayer Portal page – English version:



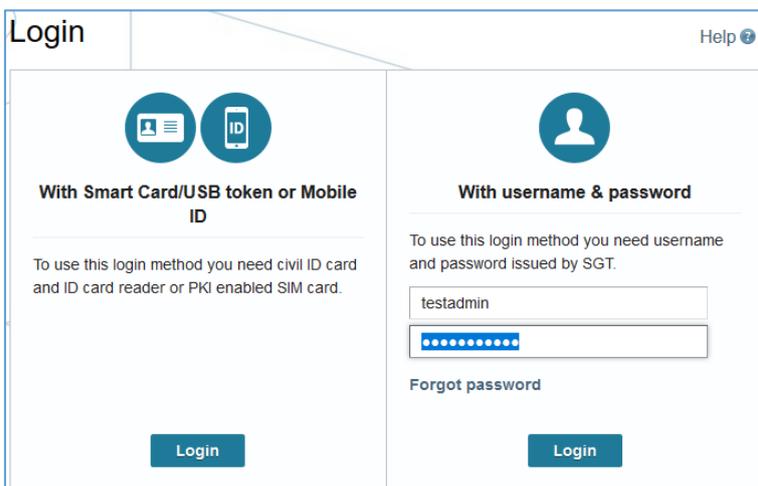
The screenshot shows the Taxpayer Portal website. At the top left is the logo of the Sultanate of Oman Ministry of Finance Secretariat General for Taxation. At the top right are language options (العربية, English) and a 'Sign In' button. Below the header is a navigation menu with links: About SGT, Home, Laws & DTA, Tax system in Oman, Vatin, E-services, and Help & Support. A search bar is also present. The main content area features a large banner for the 'Income Tax Law' (قانون ضريبة الدخل) with a 'DOWNLOAD' button. To the right of the banner is a 'Welcome to Taxpayer Portal!' message with text explaining that taxes and general charges are based on justice and the development of the national economy, and that the imposition, amendment, and abolition of public taxes shall only be by virtue of a law. Below the banner are two columns: 'News & Events' and 'Upcoming events'. The 'News & Events' column includes 'The launch of Taxpayer portal' and 'SGT celebrated 46th National Day'. The 'Upcoming events' column includes a seminar on the amendments to the provisions of the Income Tax Law, with details on the start date (02/03/2017), duration (1 Hour), and location (Conference Hall in Secretariat General for Taxation, Muscat). Social media icons for Twitter, Facebook, LinkedIn, and YouTube are also visible.

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:



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.

testadmin

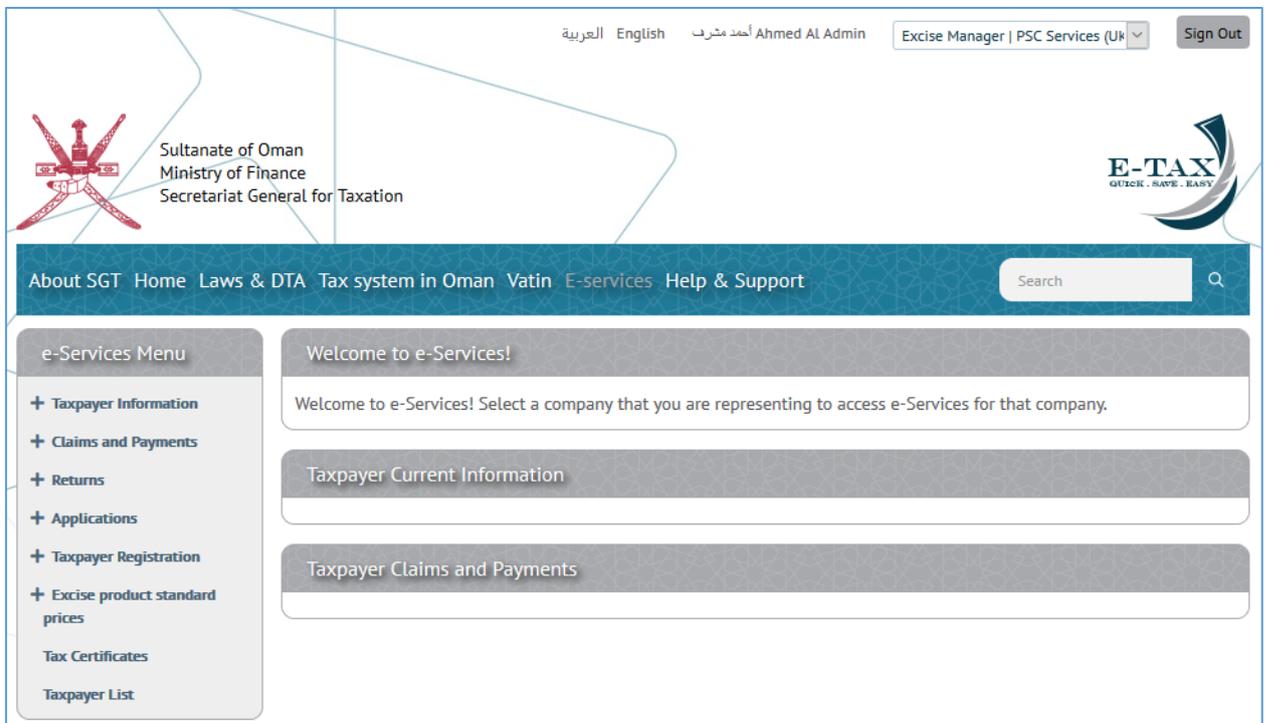
.....

Forgot password

Login

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

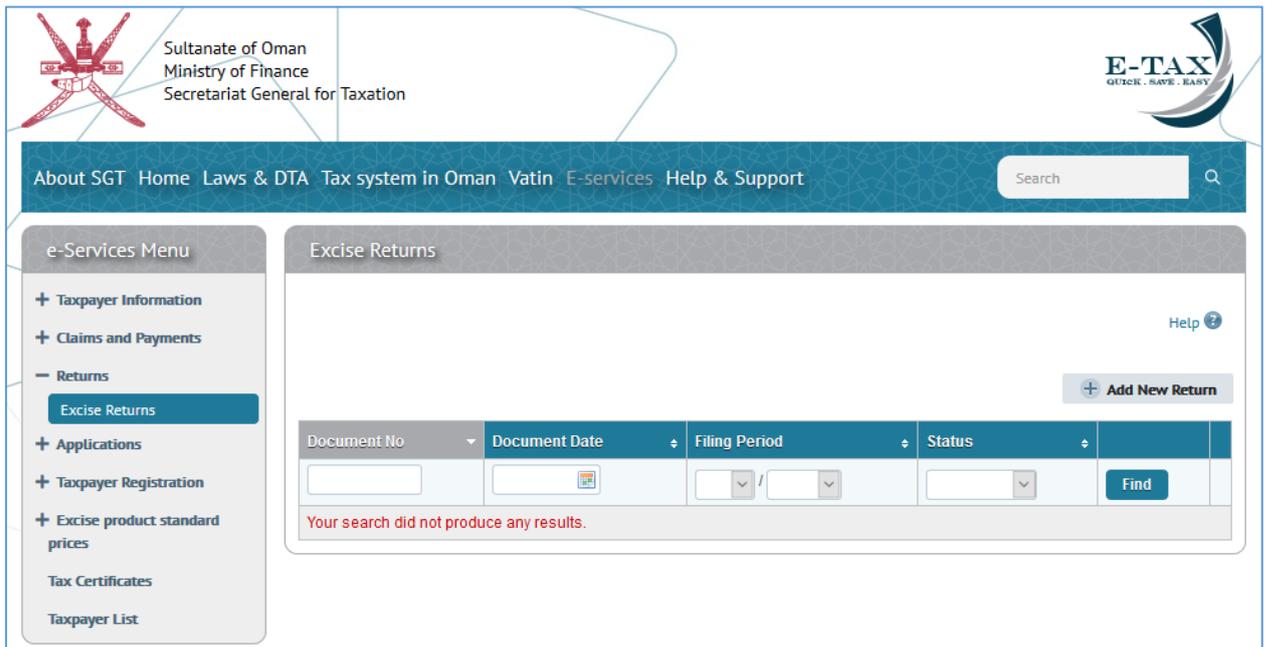
1. Select **E-services** on the main menu and then you will see an **e-Services Menu** on the left side as below:



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:



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Secretariat General for Taxation

E-TAX
QUICK. SAFE. EASY

About SGT Home Laws & DTA Tax system in Oman Vatim E-services Help & Support

Search

e-Services Menu

- + Taxpayer Information
- + Claims and Payments
- Returns
 - Excise Returns
- + Applications
- + Taxpayer Registration
- + Excise product standard prices
- Tax Certificates
- Taxpayer List

Excise Returns

Help

+ Add New Return

Document No	Document Date	Filing Period	Status
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

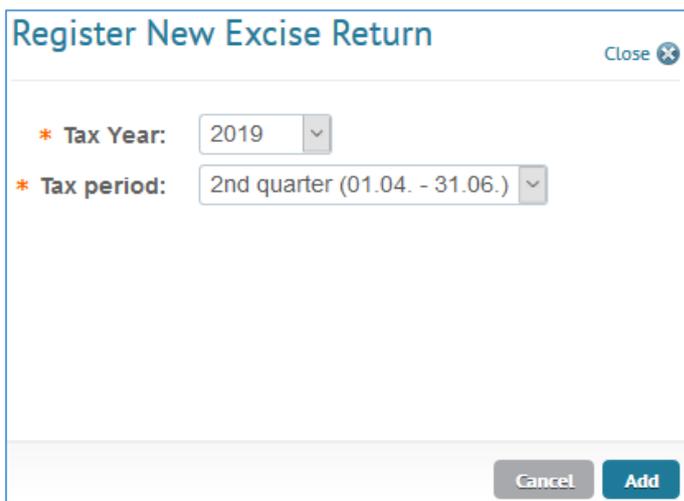
Find

Your search did not produce any results.

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.

4. 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.



Register New Excise Return

Close

* Tax Year: 2019

* Tax period: 2nd quarter (01.04. - 31.06.)

Cancel Add

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.



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E-TAX
QUICK . SAVE . EASY

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Search Q

e-Services Menu

- + Taxpayer Information
- + Claims and Payments
- Returns
 - Excise Returns
- + Applications
- + Taxpayer Registration

Excise Returns

New Excise Return Help ?

Document No.:

Document Type: Excise Return

Document Date:

Document Status:

EXTIN | OM1E00000634 | PSC Services (UK)
Person: Limited

- + Excise product standard prices
- 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](#)

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 deductible 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 Deductible** areas. **Excise Payable Calculation** will update automatically with every line inserted/updated in the **Excise Tax Payable** and/or **Excise Tax Deductible** areas. Here's an example below:

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)	
1	02031900	Energy drinks	203191	PEPSI PET 500ML	1,000.0	Unit	0.200	0.200	200.00(Remove
2	22021023	Soft drinks	220211	COCA COLA 2.5L@400BZ	500.00(Unit	0.800	0.400	200.00(Remove
Total Excise Tax Due (OMR)									400.000	

1
Display: 1-2 | Total: 2

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	

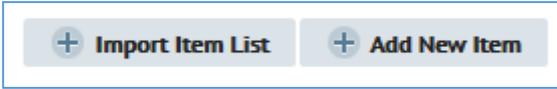
1
Display: 1-1 | Total: 1

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:



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
<input type="text"/>	<input style="width: 100%;" type="text"/>	<input type="text"/>	<input type="text"/> 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
22082000	Tobacco and its derivatives	220821	MARLBORO LIGHT SOFT
22083000	Energy drinks	220830	POWERHORSE ENERGEY DRINK 250X4@SP
22083000	Tobacco and its derivatives	220831	L&M RED
22083000	Soft drinks	220832	SPRITE PET 2.5L
22083000	Soft drinks	220833	7UP 12X355ML SHRINK
22083000	Energy drinks	220834	TRANQUINI JADE 250ML
22086000	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: 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.

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 Close

Items import

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

Upload import items file: 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.

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	
-----------------------------------	--	--	--	--	--	--	--	--	------------------	--

1 Display: 1-3 | Total: 3

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	200.000	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)	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
<input type="checkbox"/> I want to be refunded		
◀ Back to list	<input type="button" value="Cancel Document"/>	<input type="button" value="Edit"/> <input type="button" value="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?

Document Status should now be approved:



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About SGT Home Laws & DTA Tax system in Oman Vatim E-services Help & Support

e-Services Menu

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

Excise Returns

New Excise Return Help ?

✔ Excise Tax Return was submitted successfully. Please to go to Claims and instruct the payment.

Document No.: 6209163	Document Date: 30/05/2019 15:14	ExTIN OM1E00000634 PSC
Document Type: Excise Return	Document Status: Approved	Person: Services (UK) Limited

[Application Form](#)
[Attachments](#)
[Status History](#)

Details of the Excise return ▶ Print Document

Tax Year: 2019

Filing Period: Quarterly

Quarter: 2nd quarter (01.04.2019 - 31.06.2019)

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
الأمانة العامة للضرائب

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



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

Bibliography

Excise Return Management - Solution Design Blueprint

Excise Return Management - Internal Regulation

Excise Return Management - UAT test cases