

Release notes for PINT OM Self-Billing

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Version 1.0.0

Maintained by	Oman Tax Authority
Release Date	2026-06-23
Status	Final

What's new in this release?

- This is an initial release of PINT Oman.
- Introduction of
 - Oman-specific mandatory data requirements.
 - Oman-specific code lists aligned with OTA requirements.
 - Transaction-type-based conditional validation rules.
 - Oman-specific interoperability and invoice classification validation.

Version Information

PINT General	1.1.2
PINT OM	1.0.0

PINT General	1.1.2
Applies to	PINT OM Self-Billing
Reviewed	Yes

Changes

Data Model

In the PINT General specification, several data elements are defined with a cardinality of **0..1** (optional).

For PINT Oman, due to local regulatory requirements, these elements have been made mandatory (**1..1**) through Schematron constraints.

The affected elements are:

- **IBG-05 Seller Postal Address**
 - IBT-035 (Street Name / Address Line 1)
 - IBT-036 (Additional Street Name / Address Line 2)
 - IBT-162 (Address Line 3)
 - IBT-037 (City Name)
 - IBT-038 (Postal Code)
- **IBG-06 Seller Contact**
 - IBT-042 (Telephone Number)

Context (IBG)	Business Term	PINT General Cardinality	PINT Oman Cardinality
Seller Postal Address (IBG-05)	IBT-035 (Street Name)	0..1	1..1
	IBT-036 (Additional Street Name)	0..1	1..1
	IBT-162 (Address Line 3)	0..1	1..1
	IBT-037 (City Name)	0..1	1..1
	IBT-038 (Postal Code)	0..1	1..1
Seller Contact (IBG-06)	IBT-042 (Telephone Number)	0..1	1..1

These constraints are enforced through Schematron rules:

- IBR-010-OM – Seller postal address completeness
- IBR-011-OM – Seller contact telephone requirement

This reflects a tightening of requirements to ensure complete supplier identification for tax reporting purposes.

In addition to the Seller requirements, the following Buyer-related constraints apply conditionally based on the invoice transaction type (BTOM-001).

The affected elements are:

- **IBG-08 Buyer Postal Address**
 - IBT-050 (Street Name / Address Line 1)
 - IBT-051 (Additional Street Name / Address Line 2)
 - IBT-163 (Address Line 3)
 - IBT-052 (City Name)
 - IBT-053 (Postal Code)
 - IBT-055 (Country Code)

Context (IBG)	Business Term	PINT General Cardinality	PINT Oman Cardinality	Condition
Buyer Postal Address (IBG-08)	IBT-050 (Street Name)	0..1	1..1 (conditional)	Required for specific invoice transaction types
	IBT-051 (Additional Street Name)	0..1	1..1 (conditional)	Required for specific invoice transaction types
	IBT-163 (Address Line 3)	0..1	1..1 (conditional)	Required for specific invoice transaction types
	IBT-052 (City Name)	0..1	1..1 (conditional)	Required for specific invoice transaction types
	IBT-053 (Postal Code)	0..1	1..1 (conditional)	Required for specific invoice transaction types
Buyer Postal Address (IBG-08)	IBT-055 (Country Code)	0..1	Must be "OM" (conditional)	Required for specific invoice transaction types

These constraints are enforced through the following Schematron rules:

- **IBR-019-OM** – Buyer postal address completeness (conditional)

The Buyer postal address elements must be provided when the Invoice transaction type (BTOM-001) indicates any of the following:

- Full Tax Invoice
- Third-party Invoice
- Self-billed Invoice / Credit Note
- Export Invoice
- Import of services (RCM)
- Profit Margin Invoice / Self-Invoice
- Import of Goods
- Special Zone Supplies
- Summary Invoice
- **IBR-020-OM** – Buyer country restriction (conditional)

The Buyer country code (IBT-055) must be 'OM' when the Invoice transaction type (BTOM-001) indicates:

- Self-billed Invoice / Credit Note
- Import of services (RCM)
- Profit Margin Self-Invoice
- Import of Goods

These rules introduce conditional mandatory requirements based on transaction classification, ensuring compliance with Oman VAT reporting obligations.

In addition to address requirements, the following party identification constraints apply:

- **IBR-006-OM** – Seller VAT identifier must be provided, except for specific transaction types such as import of services (RCM), profit margin self-invoice, or import of goods.
- **IBR-007-OM** – Seller identifier must be provided for specific transaction types including export invoices, import of services (RCM), profit margin invoices, and special zone supplies.
- **IBR-153-OM** – Buyer identifier must be provided for import of goods transactions.

These rules ensure that both supplier and buyer are properly identified in accordance with Oman VAT reporting requirements.

Transaction Classification

PINT Oman introduces validation rules governing the structure and interpretation of the Invoice transaction type (BTOM-001).

The invoice transaction type follows a fixed 20-character bit-based structure:

- Exactly one position must contain **1**

- All remaining positions must contain **X**

The following constraints apply:

- **CL-03-OM-1** – Mutual exclusivity

An invoice cannot be both a Full Tax Invoice and a Simplified Invoice.

- **CL-03-OM-2** – Mandatory classification

The invoice transaction type must indicate either a Full Tax Invoice or a Simplified Invoice.

- **IBR-149-OM** – Simplified invoice restriction

A simplified invoice cannot be combined with other transaction classifications.

These rules ensure that each invoice is clearly classified and prevent invalid or conflicting transaction combinations.

Special Zone and Cross-Border Rules

PINT Oman introduces specific constraints for special zone transactions and cross-border scenarios.

The following rules apply:

- **IBR-150-OM** – Country subdivision codes must be provided for both Seller and Buyer.
- **IBR-151-OM** – Seller special zone license identifier must be provided when the Seller is operating in a special zone.
- **IBR-152-OM** – Buyer special zone license identifier must be provided when the Buyer is operating in a special zone.
- **IBR-160-OM** – For import of services (RCM), the Seller country code must not be **OM**.

These rules ensure correct tax treatment for special economic zones and cross-border transactions.

Credit Note and Document Reference Rules

The following constraints apply to credit notes and document referencing:

- **IBR-023-OM** – Credit note reason code must be provided.
- **IBR-032-OM** – When referencing a previous invoice, the reference must include:
 - Invoice number

- Issue date
- UUID

These rules ensure traceability and proper linkage between related documents.

Conditional Business Rules

The following conditional rule applies based on invoice transaction type:

- **CL-11-OM** – Profit Margin Item Reason Code

When the invoice transaction type (BTOM-001) indicates:

- * Profit Margin Invoice, or
- * Profit Margin Self-Invoice

Then:

- Profit margin item reason code must be provided
- The value must be selected from the Oman Profit Margin code list
- **IBR-158-OM** – Profit margin calculation rule

For profit margin transactions, the invoice total amount is calculated as:
** VAT exclusive amount + VAT amount (without line net adjustments)

These rules ensure correct handling of profit margin taxation scenarios.

Interoperability and Profile Validation

PINT Oman introduces additional interoperability validations aligned with Peppol PINT processing requirements.

The following validations apply:

- Validation of specification identifiers for:
 - `urn:peppol:pint:billing-1@om-1`
 - `urn:peppol:pint:selfbilling-1@om-1`
- Validation of supported business process profiles
- Validation of invoice transaction type structure and formatting

These validations ensure interoperability between Peppol-compliant service providers, access points, and Oman VAT reporting systems.

Code Lists

The following code lists are used in the PINT Oman specification:

- **International Code Lists**
 - UNCL5189 (Allowance reason code)
 - UNCL7161 (Charge reason code)
 - UNCL1001 (Invoice/Credit Note type code)
 - UNCL1153 (Invoiced object identifier scheme)
 - UNCL7143 (Item type identification code)
 - UNCL4461 (Payment means code)
 - UNCECERec20 (Units of measure)
- **Identification and Addressing Schemes**
 - EAS (Electronic Address Scheme)
 - ICD (ISO 6523 ICD list)
- **ISO Standards**
 - ISO3166 (Country code)
 - ISO4217 (Currency code)
- **Oman-Specific Code Lists**
 - OM-DocumentStatusCodes (Credit/Debit note reason codes)
 - OM-InvoiceTypeBits (Invoice type classification using bit structure)
 - OM-VATCategoryCodes (Tax category codes)
 - OM-VATExemptionCodes (VAT exemption reason codes)
 - OM-PartyIdentifierSchemes (Party identifiers)
 - OM-ItemTypeCodes (Item type)
 - OM-Incoterms (Incoterms)
 - OM-ProfitMarginCodes (Profit margin)
 - OM-ServiceClassificationCodes (Service classification codes)
 - OM-CountrySubentityCodes (Country subdivision codes)

These code lists are enforced via Schematron validation rules:

- CL-02-OM – Document status codes
- CL-03-OM-1 and CL-03-OM-2 – Invoice type bit structure validation
- CL-04-OM – VAT category codes
- CL-05-10-OM / CL-10-OM – VAT exemption reason codes
- CL-06-OM – Party identifier schemes

- CL-07-OM – Item type codes
 - CL-08-OM-HS – HSN (Oman 12-digit HS code)
 - CL-08-OM-ISIC – ISIC industrial classification code (6-digit)
 - CL-09-OM – Incoterms
 - CL-11-OM – Profit margin codes (conditional)
 - CL-12-OM – Service classification codes
 - CL-13-OM – Country subentity codes
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Support

For support and clarification:

<https://peppol.org/tools-support/service-desk/>