



## PUBLIC NOTICE

### ENFORCEMENT ON USAGE OF DIGITAL TAX STAMPS (DTS)

PURSUANT to Section 19A and 19B of The Tax Procedures Code Act (TPCA) 2014 as amended and Regulation 3, 4, 5, 14 and 16 of the Tax Procedures Code (Tax Stamps) Regulations 2018, Digital tax stamps (DTS) were introduced on specific products with effect from **1st November 2019**.

The General Public is hereby notified as follows;

1. All manufacturers and importers of **Beer, Soda, Spirits, Wine, Mineral Water, Sugar, Cement and Tobacco products including Cigarettes** must affix and activate digital tax stamps on the same,
2. All distributors, retailers, agents, traders in the above products shall not stock, store, sell or possess unstamped products,
3. Any product bearing a digital tax stamp that is not activated shall be deemed unstamped.

With effect from **20th September 2021**, Uganda Revenue Authority **shall intensify enforcement operations** across all regions in the country to ensure full compliance to the tax laws.

Failure to comply shall attract;

1. A penal tax equivalent to double the tax due on the goods or **UGX.50,000,000 (fifty million shillings)**, whichever is higher as stipulated under Section 19B (1) of the TPCA 2014,
2. Other enforcement measures including Seizure of goods, Closure of business premises, distress proceedings or prosecution.

#### URA MANAGEMENT

For more information, call: Toll Free Number 0800117000 <https://ura.go.ug>  
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## PUBLIC NOTICE

### ENFORCEMENT ON USAGE OF ELECTRONIC FISCAL RECEIPTING AND INVOICING SOLUTION (EFRIS)

PURSUANT to Section 73 of The Tax Procedures Code Act (TPCA) 2014 as amended and Regulations 9, of TPC (E-Invoicing and E-Receipting) Regulations 2020, Uganda Revenue Authority (URA) implemented the use of Electronic Fiscal Receipting and Invoicing Solution (EFRIS) effective **01st January 2021**.

#### Who is eligible?

All VAT registered taxpayers are eligible for EFRIS registration and are therefore required to issue e-invoices/receipts for all transactions in real time as stipulated under Section 73A of the TPCA and the Gazette- General Notice No. 595 of 2020.

#### The following noncompliance practices regarding EFRIS have been noted;

1. Non-issuance of e receipts/e invoices.
2. Issuance of e invoices only upon request.
3. Misuse of credit notes.
4. Failure to issue e invoices in real time.
5. Aggregating different buyers' transactions into one (1) e-receipt/e invoice.

Please note that the above practices are contrary to the Law and Regulations and shall be liable to penal tax, prosecution or both.

The general public is hereby notified that with effect from **20th September 2021**, URA **shall commence enforcement operations** across all regions in the country to ensure full compliance to the tax laws.

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