Middle East & Africa · Tax stamps on excise goods

Burkina Faso

Tobacco products made in or imported into Burkina Faso must carry SMAT stickers on packs, cartons and cases before they go on sale. Decree 2025-0198 of 4 March 2025 set up the system, in force since 5 July 2025. It replaced the earlier system based on Codentify. A private Burkinabè operator developed it.

THE REGIME

SYSTEM	**SMAT: marking, authentication, tracking and tracing of tobacco products**
CODE ON THE PRODUCT	Secured stickers on packs, cartons and cases, checked with a dedicated app. Public sources do not name the code type
AGGREGATION	Stickers on packs, cartons and cases.

STEPS FOR A SUPPLIER

- [ ] Hold the licence of a manufacturer or importer of excise goods.
- [ ] Order stamps from the authority for each batch: SMAT: marking.
- [ ] Apply a stamp to every unit before release and activate it in the system.
- [ ] Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- [ ] The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.
- [ ] A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.
- [ ] A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.
- [ ] Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. Minute.bf: entry into force on 5 July 2025: https://www.minute.bf/vente-des-produits-du-tabac-au-burkina-la-bmcrf-et-la-dgc-annoncent-lentree-en-vigueur-dun-nouveau-systeme-de-tracabilite-des-ce-5-juillet/
2. Minute.bf: BMCRF inspection results: https://www.minute.bf/tracabilite-des-produits-issus-du-tabac-au-burkina-faso-plus-de-100-acteurs-en-infraction-apres-les-controles-de-la-bmcrf/
3. Burkina24: decree and supplier obligations: https://burkina24.com/2025/07/10/burkina-faso-nouveau-systeme-de-tracabilite-pour-lutter-contre-le-tabac-illicite/