

Middle East & Africa · Many consumer categories

Uganda

One of the broadest lists in Africa: 13 gazetted products, including beer, spirits, wine, soda, bottled water, fruit and vegetable juice, tobacco, sugar, cement and cooking oil.

THE REGIME

SYSTEM	DTS, Digital Tax Stamps (Uganda Revenue Authority)
CODE ON THE PRODUCT	Digital tax stamps
AGGREGATION	No.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: DTS.
- ☐ 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. URA: more products to bear digital tax stamps: <https://thetaxman.ura.go.ug/?p=1257>
2. URA: unstamped cooking oil seized: <https://thetaxman.ura.go.ug/?p=5509>
3. PwC: tax alert, digital tax stamps: <https://www.pwc.com/ug/en/assets/pdf/tax-alert-digital-tax-stamps-for-excisable-goods.pdf>

Current version and all sources:
2dtracker.com/country/uganda.html

Typical steps. This is not legal advice: check the regulation itself.