Free Copy

Uganda Revenue Authority

DEVELOPING UGANDA TOGETHER

THE EFRIS HANDBOOK

Vol1.Issue 2 FY2026-2027

1. What is EFRIS?

EFRIS stands for "Electronic Fiscal Receipting and Invoicing Solution". It is a smart business solution that enables businesses to record transactions and share transaction information with the Uganda Revenue Authority in real time. The solution ensures transparency and accuracy in tracking business transactions.

2. Who is required to use EFRIS?

All VAT-registered businesses and other businesses which operate in specific designated sectors ((Whether VAT registered or not) are required to use the Electronic Fiscal Receipting and Invoicing Solution (EFRIS).

EFRIS is mandatory for businesses operating in the following 12 designated economic sectors:

Sector	Description of the sector
1) Manufacturing	This includes the physical or chemical transformation of raw materials or intermediate goods into new products.
2) Mining and Quarrying	This includes the extraction of minerals occurring naturally as solids, liquids or gases. Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining etc.
3) Water supply; sewerage, waste management and remediation activities	This section includes activities of water supply and activities related to the management (including collection, treatment and disposal) of various forms of waste, such as solid or non-solid industrial or household waste, as well as contaminated sites.
4) Electricity, Gas, Steam and Air Conditioning Supply	This sector includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes.
5) Construction	This sector includes general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature.

Sector	Description of the sector
6) Transportation and storage	This sector includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage, postal and courier activities. **Exclusions:** For this phase of EFRIS rollout, all providers of passenger land transport are not mandated to use EFRIS. These include; taxis, boda-bodas, shuttles, buses, and other land transport means for passengers.
7) Accommodation and Food Service Activities	This sector includes the provision of short-stay accommodation for visitors and other travelers and the provision of complete meals and drinks fit for immediate consumption.
8) Information Technology and Communication	This sector includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data or communications, information technology activities and the processing of data and other information service activities. Exclusions: All non-resident digital service providers who are required to pay digital service tax, are not mandated to use EFRIS.
9) Real Estate Activities	This sector includes those acting as lessors, agents and/or brokers in one or more of the following: selling or buying real estate, renting real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents.
10) Professional, Scientific and Technical Activities	This sector includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

Sector	Description of the sector
11) Arts, Entertainment and Recreation	This sector includes a wide range of activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, operation of museum sites, gambling, sports and recreation activities.
12) Wholesale and Retail of Fuel	All fuel stations supplying kerosene and/or automotive fuels e.g. Diesel (AGO) and Petrol (PMS)

However, other non-VAT registered taxpayers and non-designated economic sectors can also voluntarily use EFRIS.

2. What led to the introduction of EFRIS?

URA introduced e-invoicing and e-receipting to address the following challenges:

- Inability to keep accurate and reliable business records.
- Mis-declaration of business transactions e.g. sales, purchases, expenses and assets etc.
- Failure by businesses to correctly declare VAT collected from customers to URA.
- Failure by businesses to issue receipts/invoices for goods sold.
- False refunds for input tax and wrong offset positions.

3. How does EFRIS assist traders in VAT reporting for tax purposes?

EFRIS enables auto prefilling of purchases and sales information into the VAT returns which enables accurate and timely reporting. When one issues an e-invoice, the e-invoice details are relayed to the VAT return in real time.

4. How does EFRIS benefit the business?

- EFRIS enables the business owner to monitor and track stock in different ways like;
  - Knowing when to re-stock through the low stock alerts functionality
  - Detecting of theft (Comparing stocked items against sales)
  - Monitor product sales to ascertain fast moving goods.
- EFRIS makes it easy and convenient to monitor your business, anywhere you are at any time. This reduces the cost of doing business.
- Maintain accurate and up to date business records to enable informed decision making.
- It helps you know the correct amount of VAT you are to pay in a given month.
- It shortens the VAT refund process thus boosts business cash flows.
- Simplifying and easing VAT return filing by utilizing prefilled VAT returns.

- Reduce the risk of physical data loss as transactional data or copies are digitally stored in the system.

5. Do I need a Tax Identification Number (TIN) to register for EFRIS?

Yes, you are required to have a TIN to register for EFRIS.

6. What are the steps in EFRIS registration?

Taxpayers can follow the steps below to register for EFRIS;

- Go to the URA Web portal
- Click ‘Login’ on the top right corner
- Select ‘EFRIS’ from the drop-down list. Enter your TIN and password.
- A one-time password (OTP) will be sent to your registered email or phone by SMS.
- Input the OTP to get access to the EFRIS homepage.
- Select ‘first-time registration’.
- Select whether to use e-invoicing or EFDs, additional places of business (if any)
- Submit the application to URA for approval.

However, non-VAT registered taxpayers will follow the steps below:

- Go to the URA Web portal
- Click ‘Login’ on the top right corner
- Select ‘EFRIS’ from the drop-down list. Enter your TIN and password.
- Select your preferred mode of OTP delivery
- A one-time password (OTP) will be sent to your registered email or phone by SMS.
- Input the OTP to get access to the EFRIS homepage.
- Hover your mouse over Registration
- Click on ‘first-time registration’.
- Select the Registration effective date
- Select the Registration Type and the effective date. If you select EFDs, the application will be subject to approval.
- Upload supporting documents if any and submit your application
- Note: To confirm that you have successfully registered, either refresh your page or click on the URA logo at the top left corner for other operational options to display

7. How do I use EFRIS?

To use EFRIS, you can choose any of the following options that may suit you;

Business	Platform	How It Works
Shops / Mobile Distributors / Route Sales, and any other business	THE EFRIS APP (On Mobile Smartphones)	Download the app from AppStore or Play Store and install it on your phone. Set up the app with your goods or services (configuration, stocking in for goods) and start to issue e-invoices and e-receipts. It works with the internet but can operate offline for up to 5-days.
	Electronic Fiscal Device (EFD)	An EFD is a portable device used to conduct sales. It has a Point of Sale system (POS) and a virtual Sales Data Controller (SDC) connected to produce e-receipts and e-invoices. It has a secure memory where all data is kept and transmitted to URA when transactions are made. Traders are expected to buy the EFD.
Wholesale and Retail Shop, and any other business	The Desktop (Client Application) Software:	Can be installed on your preferred device like desktop computers, laptops, or tablets. Suitable for moderate sales. Download it from the URA website https://ura.go.ug/en/efris/efris-login/ under the e-invoicing downloads menu on the EFRIS link. It works with the internet but can operate offline for up to 5-days.
	The URA Web Portal	Accessed via http://ura.go.ug to issue e-receipts and e-invoices by clicking on the EFRIS link on the URA portal. This web portal option is only available for clients who do not have a billing system, with less than 100 daily transactions, and annual sales below UGX 2 billion.
Businesses with Computerized Accounting Systems	System to System Connection	A trader's sales system is integrated with EFRIS to generate e-receipts and e-invoices using a special software called Application Programming Interface (API). Suitable for businesses having high-volume transactions and with computerized accounting systems (e.g. ERP and POS).

Fuel Stations	Electronic Dispenser Controller (EDC)	This is specifically designed to manage fuel and gas stations. The EDC automatically transfers the information to the connected EFD to generate e-receipts in real time.

NB: URA is available to assist traders in the usage of any of these options.

8. Can I use EFRIS If I have no internet?

Yes, you can issue e-receipts and e-invoices offline for up to five days. However, beyond five days you must connect to the internet such that the data is uploaded into the system. The offline module works for all platforms except the web portal.

9. What are the common documents(e-documents) generated in EFRIS?

These include; e-invoices, e-receipts, e-credit notes, e-debit notes and they are all commonly identified by the features below;

- Fiscal Document Number (FDN)
- A verification code
- A Quick Response (QR) Code

10. What is an e-invoice?

This is an electronic document that shows a sale has occurred through EFRIS and is ONLY issued by a person who is registered for VAT. The e-invoice shows the seller and buyer details, details of goods and services, tax details, and summary sections.

11. What is an e-receipt?

This is an electronic document that shows a sale has occurred through EFRIS and is issued by a taxpayer who is not registered for VAT. The e-receipt shows the seller and buyer details, details of goods and services and summary sections.

12. What is a credit note?

This is a document issued by a seller to a customer by way of canceling or adjusting downwards a previous sale. This is common when goods previously taken by a customer are returned.

13. What is a debit note?

This is a document issued by a seller to a buyer by way of increasing a previous sale. This is common when the value or quantity or tax due on a previously issued invoice, was understated.

14. Is EFRIS supported by the law?

Yes, Sections 92 and 93 of the Tax Procedures Code Act Cap 343.

15. If I have a small business and cannot afford to purchase an EFD or an accounting or invoicing system, how am I assisted?

Taxpayers who cannot afford an accounting system or EFD can either use the;

- URA Web portal on their computer, laptop, tablet or
- EFRIS App that is downloaded from the App Store or Google Play Store onto the mobile phone.

16. How does a customer/shopper verify that the e- invoice or e-receipt is valid?

A customer can validate their e-invoice or e-receipt in two ways i.e. using,

- The EFRIS app available on the Google Play Store, or the web portal.
- Please locate the fiscal document validation window.
- input the FDN number and the date it was generated.
- Click Validate
- Once the e-invoice or e-receipt is verified, it will re-display it's details.

17. What should I do in case the e-invoice or e-receipt is invalid?

An invalid e-invoice or e-receipt means that the transaction is not recognized by EFRIS. In this situation, a customer is encouraged to report bad behavior via the report non-compliance link Report Non-Compliance - Uganda Revenue Authority on the URA website or call toll free line 0800257700

18. What should I do if the information on the e-invoice or e-receipt does not match the information on the printed document?

In this situation, please ask the seller to rectify this immediately by issuing you an e-credit note or e-debit note. However, if the seller refuses, you are encouraged to report this via the report non-compliance link Report Non-Compliance - Uganda Revenue Authority on the URA web portal, or call toll free line 0800257700, or visit the nearest URA office.

19. Who provides support for the EFRIS systems?

- Regarding system-to-system, the client can lodge their query to the URA IT team through https://touchpoint.ura.go.ug . URA shall provide support to the taxpayers' IT team during the integration process or any other technical assistance required.
- Regarding EFDs, support is offered by Rank Consult(enquiries@rankconsult.ug), the company accredited by the Government of Uganda to manage the issuance of EFDs.
- URA also has a dedicated Tax Education Division with simplified content in local languages and conducts tax engagements on EFRIS usage among others.

20. Who bears the cost of the EFDs, System to system integration or EDCs ?

The taxpayer bears this cost.

21. Doesn't this become an administrative burden to the taxpayer?

The taxpayer is allowed to deduct this cost from their sales before determining the amount on which income tax is charged. This provides some relief to the taxpayer.

22 Can I issue manual / unfiscalized invoices or receipts if I am registered for EFRIS?

No. A taxpayer specified in the gazette is mandated to issue e-receipts or e-invoices for each transaction. However, the said gazetted taxpayer may issue manual/ unfiscalized receipts or invoices where;

- The EFRIS System is not available and offline transactions cannot occur;
- The taxpayer's system is off;
- The fiscal (e-invoicing or e-receipting) device is undergoing maintenance
- There is any other justifiable reason.

However, if you issue a manual/unfiscalized receipt or invoice, you are required to upload it onto the System within twenty-four (24) hours.

23. Which receipts and invoices are rejected by URA?

The following are rejected by URA;

- Entering a purchase expense from a supplier designated to use e-invoices or e-receipts as an allowable deduction but there is no support for such e-invoices or e-receipts.
- Claiming a VAT credit by a taxable person on purchases not supported by e-invoices.

24. Which other countries in East Africa are using a similar solution to EFRIS?

Kenya, Tanzania and Rwanda.

25. Can I transact in foreign currency using EFRIS?

Yes, you can transact in foreign currency using EFRIS. However, for tax purposes, URA uses its set exchange rate to convert the amount into Ugandan shillings.

26. How do I manage stock in EFRIS?

- Configure the products you deal in by selecting the products from the EFRIS product list
- Map them to your own product codes and names.
- Stock-in based on the configured products as imports, manufactured goods, or local purchases with the TIN or name of the seller indicated.
- You may also use the options of stock adjustment, inquiry, or transfer between branches.

27. Can I stock products that are not on the EFRIS product list?

Yes. You can use the 'Others' code in EFRIS system to stock in products that are not on the EFRIS product list. However, you may write to URA to add your items on the EFRIS list of products and services. The URA team shall examine this request and act accordingly.

Part II: EFRIS Fact Checker

1. Is EFRIS a tax?

No, EFRIS is not a tax but a smart business solution designed to track and monitor business transactions. EFRIS eliminates the tedious process of managing manual records.

2. Is EFRIS compulsory in Uganda?

EFRIS is compulsory for all VAT registered taxpayers and designated economic sectors.

3. What happens when the network/internet is down while using EFRIS?

You can issue e-invoices or e-receipts using EFRIS App on the mobile phone or Desktop Software on the laptop, tablet and computer, or system to system option even when network is down, in what is called offline mode. However, you must connect to the internet within 5 days to upload the generated information to the system.

PART III: COMMON EFRIS MYTHS

Myth: EFRIS does not require generation of e-invoices or e-receipts even when a sale has not happened especially for route sales.

Fact: The EFRIS invoice is generated only when a sale has occurred. For taxpayers operating route sales, they are re-quired to move with EFDs or mobile invoicing Apps of URA or their billing system to generate fiscalised invoices in the field after confirming a sale.

Myth: EFRIS system does not provide for making changes in case the goods are returned or rejected by the customer.

Fact: EFRIS provides the option for making changes where goods are returned or rejected by the customer through cancellation of the original invoice or making of adjustments on either the price or quantity or both (price and quantity) in order to correct the original invoice. This is done through the use of the debit and credit note process.

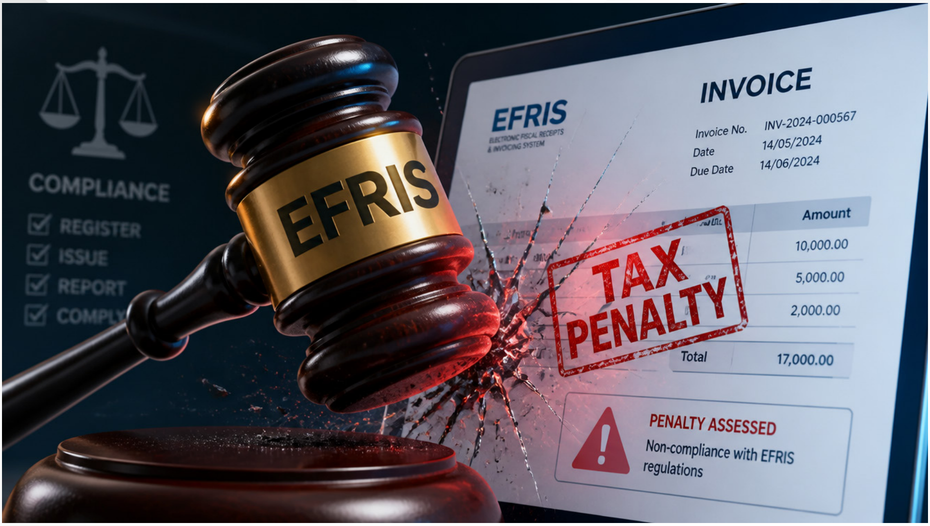
Myth: EFRIS does not cater for damaged stock.

Fact: EFRIS caters for damaged stock since it provides for stock adjustment. This functionality allows the taxpayer to adjust stock and remove damaged stock, burnt stock or any other adjustment with reasons.

Myth: You need to hire a URA staff to install and service the EFD

Fact: This is not true. You don't need to hire or pay a URA staff to install the EFD. EFDs are provided by Rank Consult at a cost of Ugx 1.1 m. This also caters for installing the device and is treated as an allowable expense reduced from gross income when the taxpayer is filing a return at the end of the year.

4. What are the Offences and Penalties associated with EFRIS?



Offence	Penalty
Failure to use an Electronic Fiscal Device (EFD) or EFRIS where mandatory	A penal tax equal to double the tax due or ten currency points whichever is higher
Failure to issue an EFRIS e-invoice or e-receipt	A penal tax equal to double the tax due or ten currency points whichever is higher
Tampering with an Electronic Fiscal Device	A penal tax equal to double the tax due or ten currency points whichever is higher
Acquiring or attempting to acquire an unauthorized EFD	On conviction, a fine of not exceeding 300 currency points or imprisonment for a period not exceeding 3 years, or both.

Note: A currency point in Uganda is currently **UGX 20,000.**

Disclaimer: This information is strictly for the purposes of guidance to our clientele and is subject to change on amendment of tax legislation and any other regulations that govern tax administration.


URA
Uganda Revenue Authority
DEVELOPING UGANDA TOGETHER
Trapped with an **express penalty ticket**, just pick the **PRN** and pay using...
*285#
#URAMungalo
UGANDA POLICE FORCE
Express Penalty System
Ticket No:
Issue Date:
Time: 0000 Hrs
Ticket Details
Driver Name
Permit No
Telephone
Place
MV Reg
Car Make SUBARU
Car Model SUBARU
Officer Name AGUTI
Officer Id CPL
Amount 100,000
Surcharge 50,000
Total Amount 150,000
Offence Code 11
Description: Careless or inconsiderate use of motor vehicle
WARNING:FAILURE TO SIGN MAY LEAD TO YOUR ARREST
I sign my name as evidence of receipt of a copy of this charge and not as an admission of guilty. I will comply with the requirements.
Offender's Signature
Valid for 28 days, 50% Surcharge applies after.
You have a right to stand trial incase you do not want to pay the fine
PRN: 2210001347066
A1668809
For more details
Toll Free Line: 0800-117000, 0800-217000
Visit our website www.ura.go.ug
Send an email services@ura.go.ug
Follow us
Touchpoint
WhatsApp 0772140000