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URA

Uganda Revenue Authority

DEVELOPING UGANDA TOGETHER

A Simplified Guide On

DIGITAL TAX STAMPS (DTS)

Vol.8 issue.1 FY 2026/27

1. What is the Digital Tracking Solution (DTS)?

The Digital Tracking Solution (DTS) is a track & trace platform that sends production and importation data for specific products immediately to both the Uganda Revenue Authority (URA) and Uganda National Bureau of Standards (UNBS).

The Digital Tracking Solution involves the stamping of products with a digital stamp for tax purposes (URA) and conformity Stamps - for safety standards certification (UNBS).

2. What is the Legal framework supporting the implementation of the DTS?

a) The Tax Procedures Code Act (TPC), Cap 343,
   i. Imposition Section - TPC Sec 20. It states that a person dealing in locally manufactured or imported goods to affix tax stamps on the goods gazetted by the Minister of finance.
   ii. Penal tax relating to non- compliance of tax stamps usage - TPC section 21
   iii. Offence management in relation to DTS usage - TPC Sec 73, 74 75 & 80

b) The Tax Procedures Code Act (Tax Stamps) Regulations 2018.

3. What are Digital Tax Stamps?

These are markings applied to goods or their packaging and contain security features and codes to prevent counterfeiting of goods and enable them to be tracked and traced.

4. Why did URA introduce Digital Tax Stamps?

- To curb Illicit trade and smuggling of excisable products.
- To eliminate counterfeit products on the market and protect consumers from fake, substandard or harmful products
- To monitor production figures in real time statistical data and ensure tax compliance among manufacturers and importers of excisable goods.
- Promote fair competition by ensuring all businesses pay the right taxes.
- Combat counterfeiting and protect consumers from fake, substandard or harmful products.
- Promote fair competition by ensuring all businesses pay the right taxes.
- Provide real-time statistical data for tax policy and administration
- Ensure tax compliance among manufacturers and importers of excisable goods.
- Increase government revenue collection to fund public services.

NOTE: The Digital Tracking Solution is used by both local manufacturers and importers of excisable gazetted products.
This means that such products are not allowed on the Ugandan market unless they have digital tax stamps.

5 . What are the types of Digital Tax Stamps?

a) Manual paper Stamps: for manual or semi-automated production lines. Specially designed paper with specific overt and covert features that enable it to carry out its tracking and tracing functionality

b) Digital coding: for fully automated fast lines. Ink print/code made on a selected position of a product containing a QR code and covert features that enable its tracking and tracing capabilities.

6. What are the types of stamping?

a) Manual stamping – affixing paper stamps onto the product's packaging using manual labour. This consists of all manual or semi-automated processes including importers

b) Automated stamping – affixing digital ink codes onto the product's packaging using a DTS machine installed on the manufacturer's production line.

7. What are the requirements of installation of a DTS automated line the Digital Tracking Solution?

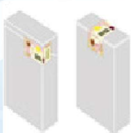
a) A Stamp Applicator: This is a device installed on the production line to automatically affix paper stamps to the product. It is mainly used by spirits and wine manufacturers on their production lines.

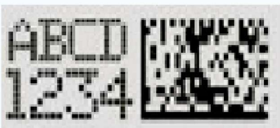
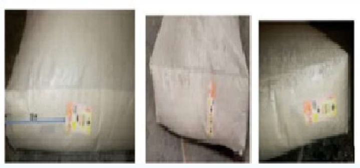
b) An Ejection System: This system automatically separates and pushes rejected products off the production line to a reject collecting section. It is mainly used to remove product rejects as programmed on the line.

c) Line Enabler: This is the term given to the connection between the DTS equipment and the manufacturer's equipment. It enables the manufacturer's equipment to feed the DTS equipment with production details.

d) Dedicated power and internet: All automated lines must have dedicated power to run the DTS machine with electricity regulators to provide safety against fire. The lines should also be connected to a dedicated internet source to enable the transmission of data from the production line server to the URA server.

8. How does a Digital Tax Stamp look like?

TYPE OF STAMP	POSITION / LOCATION
SPIRITS & WINES 	
TOBACCO 	  

BEER, SODA, WATER   	  
ABEER, SODA, WATER, FERMENTED 	 
JUICE (TETRA PAK) 	
CEMENT 	
BULKER SEAL  	
COOKING OIL 	  
OTHER NON-ALCOHOLIC & OTHER ALCOHOLIC  	  

9. What are the Products gazetted for Digital Stamping?

Product name	Price per stamp in UGX (VAT Exclusive)	Product name	Price per stamp in UGX (VAT Exclusive)
Water	13	Other alcoholic products	17
Soda	17	Fermented beverages	35
Beer	36	Other non-alcoholic beverages	17
Tobacco	75	Spirits	60
Cooking Oil	40	Wine	60
Fruit and Vegetable juice	17	Sugar	39
Cement	135	Cement bulker	60,000

10. What are the DTS Requirements applicable to manufacturers?

Category of manufacturers/ importer	Requirements to use DTS
Manufacturers with automated production lines	a) Register for DTS. b) Adjust for or make space for DTS equipment on the production line if fully automated. c) Acquire a stamp applicator, if in production of spirits or wines d) Provide for a line ejection functionality, if the system does not already exist on your production line. e) Provide a secure server room, if this does not already exist register for DTS. f) Provide network cabling within the factory to enable the DTS equipment on each line to transmit production data to the DTS master server in the entity's server room. g) Provide a broadband internet connection with a dedicated IP address to enable the DTS master server to transmit production data to the DTS central database at URA h) Provide a clean power source for all DTS elements (on each line and in the server room) i) Space for secure cabinets for spare parts, tools, and consumables that are required for system operation, maintenance, and support.
Manufacturers with manual production process and importers	• Register for DTS. • Provide labour to manually affix tax stamps.

11. How does one register and acquire Digital Tax Stamps?

For both Manufacturers and Importers.

i. **Site Registration**

a. Go to the URA web portal on http://www.ura.go.ug on the home page, click the Log in, then choose DTS.
b. Under the question "***Don't have an account yet***?" Click Register
c. At the registration page, enter the Taxpayer Identification Number (TIN) and click Register.
d. An email notification will be sent to the taxpayer's E-tax registered email, with a link to the next step
e. Open the received email, click on the link or copy it and paste it as web address in your browser. This will redirect to the registration page
f. Fill in all the mandatory fields and submit your application for approval. You will receive an email notification of successful submission of request
g. Upon approval of the request, you will receive an email notification with the user name (labelled as Log in) and a temporary password
h. Go to the DTS portal and fill in the user name and password. This will prompt you to set up your password, with a password policy displayed for guidance
i. Change your password, log in and start using DTS

i. **Product Registration**

Once the products have been approved by the approving authority, they will be pushed to DTS
To receive products (Stock Keeping Units), the following steps shall be followed:

a. Log into your DTS user account.
b. Click the module Products, then click the sub-module on e-tax, and click Search
c. Under the column Action, click the edit button to choose the appropriate market type, product code, and production lines, and click save

d. The above action will require an approval to set you to the next step

Manufacturers and importers can acquire DTS using the following procedure -

i. **Ordering of stamps**

a. Login to your DTS user account.
b. Click on the module ORDERING >> Create Order.
c. Click the Site drop-down to select your registered name.
d. Click Add items, select the type of stamps (per product category) and Reel size (no. of stamps per reel) from SC reference drop-down.
e. Fill in the desired quantity of Reels or number of stamps required
f. Click the Save button to submit your order.
NB. The order information page will be displayed for confirmation with the final Save button at the bottom

Once the order is approved by the approving authority, the applicant will receive a PRN. He will proceed to make payment in the designated banks, i.e., Stanbic bank, KCB Bank, GT bank and NCBA

Locations to pick Digital Stamps

All paper digital stamps will be picked from the address below upon submission and clearance of the payment

Provider	Directions	Location coordinates
SICPA Uganda Limited Henley Business Park, Ntinda Industrial Area P.O. Box 30330 Kampala	From Jinja Road (Nakawa-Naguru-Ntinda junction) Take Stretcher Road for about 1km, at Shell Stretcher Service Station, turn right and continue for just about 50m at the turn; Henley Business Park is on your right, directly opposite Wispro (U) Ltd	Henley Business Park Kampala 0.340632, 32.616436

Note: Importers may stamp from the good's country of origin or manually at their registered premises in Uganda.

Details on the process affixing and declaring usage of DTS

Upon receipt of the digital stamps, the manufacturer or importer will proceed to affix and activate – declare usage of the stamps immediately after production or seven days after clearance from customs.

Note: Importers may stamp from country of origin or manually at registered premises.

a) Activation of stamps - Stamps shall be activated automatically (using DTS equipment) or manually on-line using the DAS (Digital Activation System)
b) Viewing of reports - The importer or manufacturer may view reports on their orders and activations

12. Do exports require digital tax stamps?

Exports of the gazetted excisable products do not require digital tax stamps. Products for export are monitored through:
a) Counting and recording
b) Marking for Export
c) Accompanying with documentary evidence including certified copies of the customs export documents when being transported to the point of exit.
Note: Goods designated for export must not be found on the local market

a) Buy genuine, tax-compliant products free from harmful counterfeits.
b) Can verify product authenticity using URA's DTS verification system.

Manufacturers/dealers

a) Improved record keeping since one can track their transactions
b) Make instant requests for a report of one's daily, weekly, monthly transactions
c) Smooth trade facilitation, as compliant businesses face fewer regulatory challenges
d) Fair competition, as all players in the market pay the right taxes.
e) Brand protection, reducing the risk of counterfeit goods.

Importers

a) Facilitation to comply through immediate access of details of your production/imports, which in turn facilitates easy processing of VAT refunds and quickens return filing
b) For importers, the system quickens customs clearing as the information would have been captured beforehand

Government

a) Ability to conveniently verify and trace all specified goods throughout the distribution chain
b) Reduction in smuggling and dumping of goods, hence controlling illicit trade and encouraging fair market competition
c) Enhances revenue collection, which funds essential services.

14. How is URA ensuring that manufacturers and importers comply with DTS?

a) Consumer empowerment: The Consumers can verify the stamp on a product using the KAKASA App.
b) Stockist, agents and distributor empowerment: This is done through the use of the STAMP VALIDATOR.
c) Enforcement: URA is enforcing compliance through the use of special enforcement gadgets and other intelligence measures.
d) Tax payer Education and engagement: This is done using URA online tutorial "How to use the KAKASA App", and other tax education interventions.

15. What are the Responsibilities in DTS

Category	Responsibilities
Manufacturers/importers	If dealing in excisable goods, install the DTS on production lines
Consumers	Consume ONLY stamped gazetted products. This will protect them from counterfeit or hazardous products
Distributor	Should distribute, stock or deal in stamped gazetted products

Proof of digital stamp authenticity

Confirming Authenticity	Evidence
Use a stamp validator as seen on the side to verify the authenticity of a stamp affixed on a product locally manufactured or imported	
A downloadable app called "KAKASA Digital Tracking Solution" accessible on Google Play Store or Apple Store can be downloaded using your smartphone. You shall be able to scan the QR Code and a report availed immediately on whether the stamp is valid or NOT. For those with non-smart phones, ***"Kabiriiti"*** phones, you shall be able to type the code on the stamp and send an SMS to 8119, and a report shall be availed to you	

16. What are the Penalties for non-compliance to DTS

SN	Offence	Penalty
a)	Failure to affix a stamp on gazetted goods	Penal tax equivalent to double the tax due on goods or UGX 50,000,000 (Twenty Five Thousand Currency points), whichever is higher
b)	Printing over or defacing a tax stamp affixed on gazetted goods	Penal tax equivalent to double the tax due on goods or UGX 20,000,000 (Ten Thousand Currency points), whichever is higher
c)	Possession of gazetted goods on which a tax stamp is not affixed	Penal tax equivalent to double the tax due on the goods or UGX 2,000,000 (One hundred currency points) whichever is higher.
d)	Attempting to acquire or sell a tax stamp without the authority of the Commissioner	Penalty equivalent to double the tax due on the goods or UGX 10,000,000 (Five hundred currency points), whichever is higher

17. How do I verify a Digital Tax Stamp on a product?

It is always easy to verify if a digital stamp affixed on the product is genuine or not. Consumers can use two ways of verifying authenticity of the stamp, namely;

a) Ensure that the product has a stamp. (Look out for these stamps in the format of a paper of digital as illustrated)

b) Use the URA DTS verification app or scan the QR code on the tax stamp to check product authenticity (Download from the App store - KAKASA App; scan product and submit a report).

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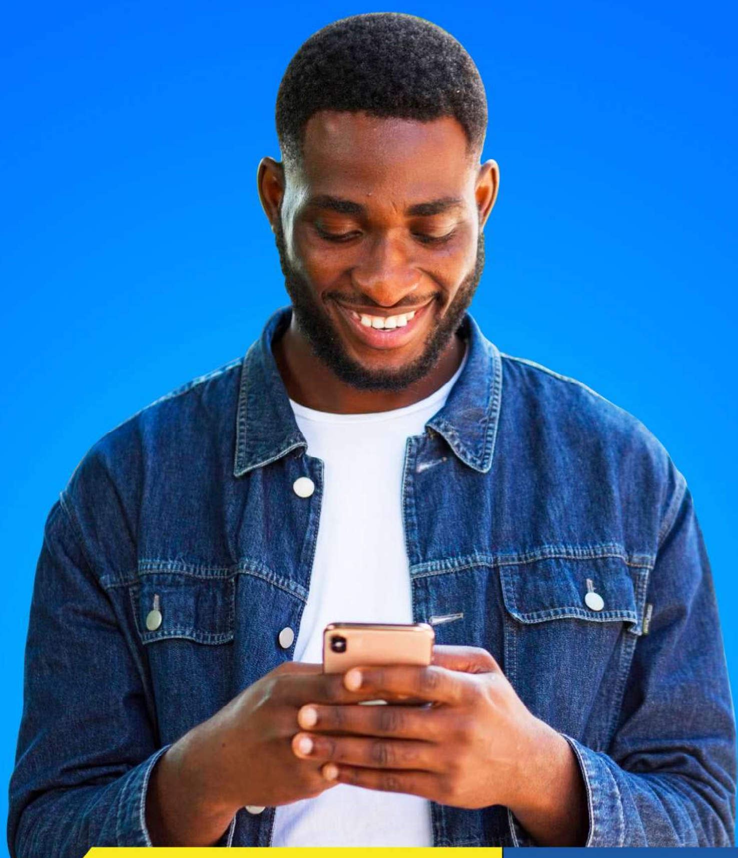
#URAMungalo



UGANDA POLICE FORCE

Express Penalty System

Ticket No: [illegible]
Issue Date: [illegible]
Time: 0000 Hrs

Ticket Details

Driver Name	[illegible]
Permit No	
Telephone	
Place	[illegible]
MV Reg	[illegible]
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

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