

STATUTORY INSTRUMENTS SUPPLEMENT

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S T A T U T O R Y I N S T R U M E N T S

2020 No. 82.

THE TAX PROCEDURES CODE (E- INVOICING AND  
E- RECEIPTING) REGULATIONS, 2020

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# STATUTORY INSTRUMENTS

2020 No. 82.

## **The Tax Procedures Code (E-invoicing and E-receipting) Regulations, 2020**

*(Under section 75 of the Tax Procedures Code Act, 2014)*

IN EXERCISE of the powers conferred upon the Minister by section 75 of the Tax Procedures Code Act, these Regulations are made this 22nd day of June, 2020.

### PART I—PRELIMINARY

#### **1. Title**

These Regulations may be cited as the Tax Procedures Code (E-invoicing and E-receipting) Regulations, 2020.

#### **2. Interpretation**

In these Regulations, unless the context otherwise requires—

“Act” means the Tax Procedures Code Act, 2014;

“Authority” means the Uganda Revenue Authority established by section 2 of the Uganda Revenue Authority Act, Cap. 196;

“Commissioner” means the Commissioner-General appointed under the Uganda Revenue Authority Act;

“fiscal device” means an Electronic Fiscal Device or Electronic Dispenser Controller authenticated by the Authority and linked to the System, which prints a fiscal document;

“fiscal document” means an e-invoice or e-receipt or payment slip issued from a taxpayer’s business or enterprise resource planning system or printed by a fiscal device and acknowledged by the System;

“System” means the centralised invoicing and receipting system referred to in section 73A of the Act;

“transaction data” means data relating to a transaction transmitted to the System and stored on a fiscal device.

## PART II—E-RECEIPTING AND E-INVOICING

### **3. Centralised invoicing and receipting system**

(1) The Commissioner shall cause to be installed at the Authority the centralised invoicing and receipting system referred to in section 73A of the Act.

(2) The Commissioner shall use the System to monitor and manage the issuance of fiscal documents for purposes of—

- (a) real time transmission and authentication of business transactions and transaction data;
- (b) ascertaining accuracy of self assessments;
- (c) facilitating the pre-filing of tax returns;
- (d) timely processing of tax refunds;
- (e) any other purpose necessary for efficient tax administration purposes only.

(3) For purposes of subregulation (2), the System shall be interoperable with the electronic means of issuance of fiscal documents referred to in regulation 4(1) and shall detect and acknowledge that a transaction has occurred and that a fiscal document has been issued.

### **4. Issuance of fiscal documents**

(1) A taxpayer specified by the Commissioner under section 73A (2) of the Act shall issue a fiscal document through any of the following methods—

- (a) the taxpayer’s business or enterprise resource planning system;

- (b) the use of a web portal established by the Authority;
- (c) an application for tax administration installed on a computer or any other electronic device;
- (d) the use of a USSD quick code provided by the authority;  
or
- (e) use of fiscal devices.

(2) The fiscal document shall be in the form prescribed in the Schedule 1.

### **5. Fiscal devices**

(1) A taxpayer referred to in regulation 4(1) shall acquire a fiscal device from a manufacturer, systems developer or supplier accredited by the Commissioner.

(2) A taxpayer who elects to issue fiscal documents under regulation 4 (1)(a) and (e) shall, at his or her own cost, integrate the business or enterprise resource planning system or the fiscal device, as the case may be, with the System.

(3) For purposes of subregulation (2), a taxpayer shall ensure that the business or enterprise resource planning system or the fiscal device is—

- (a) identifiable by the System, as belonging to a particular taxpayer;
- (b) designed with a secure fiscal memory to manage and control sales data;
- (c) capable of communicating with the System to enable fiscalisation of transactional data and generate e-invoices or e-receipts; and
- (d) capable of storing information in respect of e-invoices and e-receipts to generate periodic reports of the transactions of a taxpayer.

**6. Issuance of manual receipts or invoices**

(1) A taxpayer may issue manual receipts where-

- (a) the System is not available and offline transactions occur;
- (b) the taxpayer's system is off;
- (c) the fiscal device is undergoing maintenance in accordance with regulation 7; or
- (d) there is any other justifiable reason.

(2) A taxpayer who issues a manual receipt under subregulation (1)(a) shall upload the manual receipt as soon as practicable after the System is restored, and in any case, not later than twenty-four hours after the System has been restored.

(3) A tax payer who issues a manual receipt under sub regulation(1)(b), (c) or (d) shall upload the manual receipt, including the reference of the manual receipt, on the System within twenty four hours after issuing the manual receipt.

(4) A taxpayer who contravenes this regulation shall be liable to pay a penal tax relating to electronic receipting and invoicing in accordance with section 73B of the Act.

(5) For purposes of this Regulation, "manual receipt or invoice" means an invoice or receipt other than an e-receipt or e- invoice.

**7. Electronic dispenser controller**

(1) A taxpayer who is in the business of fuel or gas stations shall acquire and install fiscal devices known as electronic dispenser controllers.

(2) An electronic dispenser controller shall, in addition to the features referred to in regulation 5(3), have—

- (a) a functionality of recording daily inventory data of the tank and the relation of oil tank and oil pistol uploaded into the system;

- (b) an oil pistol control system that shall be used to calculate the oil pump capacity; and
- (c) capacity to generate receipts with oil pistol numbers printed on them.

**8. Maintenance of fiscal devices.**

(1) Every taxpayer shall ensure that the fiscal devices undergo periodic technical maintenance services within the timeframe specified by the manufacturer or supplier or whenever the taxpayer realises that the fiscal device requires maintenance.

(2) A technician of a supplier or manufacturer of a fiscal device shall perform installation, maintenance and repair services at the cost of the taxpayer.

(3) A fiscal device shall not be removed from the point of sale without the approval of the Commissioner.

PART III—GENERAL

**9. Obligations of taxpayer**

(1) A taxpayer is responsible for—

- (a) maintaining stable power and internet connectivity at the place of business;
- (b) the security of the device;
- (c) procuring and installing fiscal devices;
- (d) notifying the supplier in case a need for repairs or maintenance services, arises;
- (e) making full disclosure of information and correct declaration of all transactions at all times; and
- (f) ensuring compliance with these regulations.

(2) A taxpayer who fails or refuses to perform the responsibilities referred to in sub regulation (1) commits an offence and is liable, on conviction, to a fine not exceeding one hundred currency points or to a term of imprisonment not exceeding one year or both.

(3) In addition to the penalty referred to in sub regulation (2) a taxpayer who fails or refuses to perform the responsibilities referred to in sub regulation (1) shall be deemed to have failed to maintain records and shall be liable to pay penal tax for failing to maintain proper records in accordance with section 49 of the Act.

## **10. Reports**

(1) A taxpayer shall, in case of downtime, maintain a Z daily report and a price look up report.

(2) A price look up report shall contain the price settings of the commodities for purposes of verifying the prices on fiscal documents.

(3) A taxpayer shall generate a Z daily report at the close of business of each day and the report shall contain the transactions conducted and the fiscal documents generated for that day.

(4) Notwithstanding subregulation (2) the commissioner may require a taxpayer to furnish him or her with a Z daily report at any time of the day.

(5) A Z daily report and a price look up report shall be in the form set out in part 1 and part 2 of the Second Schedule, respectively, unless the Commissioner provides otherwise.


(6) For purposes of this regulation, "downtime" means the period when the taxpayer issues a manual receipt in accordance with regulation 6(1).

# SCHEDULES

Regulation 4(2)

## SCHEDULE 1

### ELECTRONIC INVOICE OR E-RECEIPT

URA's Log	e- RECEIPT/e-INVOICE		Seller's Logo, if any	
<b>Section A: Seller's Details</b>				
NIN/BRN:				
TIN:				
Trade Name:				
Address:				
Seller's Reference Number:				
Served by:				
<b>Section B: URA Information</b>				
Issue Date:	DD/MM/YYYY			
Time:	HH.MM.SS			
Fiscal Document Number				
Device number				
Verification Code				
<b>Section C: Buyer's Details</b>				
Buyer's TIN:				
Buyer's NIN/BRN:				
Name:				
Address:				
Tel:				
<b>Section D: Goods &amp; Services Details</b>				
Item	Qty/Unit of Measure	Unit Price	Total	Tax Category
<b>Section E: Tax Details</b>				
Tax Category /Rate	Net Amount	Tax Amount	Gross Amount	
A - Standard (18%)				
B - Zero (0%)				
C- Exempt (-)				
D- Deemed (18%)				
E- Excise Duty (as per excise duty rates)				
<b>Section F: Summary</b>				
Net Amount:				
Tax Amount:				
Gross Amount:				
Currency:				
Payment Mode				
Amount Paid				
Number of Items:				
Number of e-receipts/invoices issued				
Mode:	Online/offline			
Remarks				
				
***END OF e- RECEIPT/e-INVOICE***				



**SCHEDULE 2**

*Regulation 10*

**REPORTS**

**PART 1- Z DAILY REPORT**

This Z daily report represents a summary of the sales of .....  
(insert date)

**PARTICULARS OF SELLER**

- National Identification Number (NIN) .....
- a) Tax Identification Number (TIN) .....
- b) Trading name .....
- c) Device number.....

**PARTICULARS OF BUYER**

- d) Name of buyer .....
- e) National Identification Numbers (NIN) .....
- f) Tax Identification Numbers (TIN) .....

**TRANSACTIONAL DETAILS**

- g) Time when the First fiscal document is generated.....
- h) Time when the last fiscal document is generated.....
- i) Total discount amount.....
- j) Transactional details per item sold as;
  - i. Transaction type
  - ii. Document type (original or copy)
  - iii. Brief description of goods or services

- iv. Item code
- v. Item Name
- vi. Quantity
- vii. Unit price
- viii. Rate of tax for each category of goods and services
- ix. Tax category
- x. Total amount before tax
- xi. Total tax amount
- xii. Total amount not taxable (zero rate/ exempt)
- xiii. Total amount deemed before tax
- xiv. Total deemed tax
- xv. Total amount per transaction
- xvi. Count of fiscal document.
- xvii. Number of items sold per transaction
- xviii. Payment mode per transaction
- xix. Currency
- xx. Discount amount
- xxi. Total refund amount for all refund receipts, including tax.

#### **DEVICE OPERATION STATUS**

- i. Memory error
- ii. Disconnection error.
- iii. Out of paper error
- iv. Normal

**PART II- PRICE LOOK UP REPORT**

**PARTICULARS OF SELLER**

- (a) National Identification Number (NIN) .....
- (b) Tax Identification Number (TIN) .....
- (c) Trading Name .....
- (d) Devicenumber.....
- (e) Report Period .....
- (e) National Identification Number (NIN).....)
- (f) Tax Identification Number (TIN) .....
- (g) Trading name .....
- (h) Device number.....
- (i) Item code.....
- (j) Item name.....
- (k) Unit price exclusive of tax.....
- (l) Tax rate, .....
- (m) Quantity sold; .....
- (n) Remain quantity in stock.