

Helping you move forward with confidence

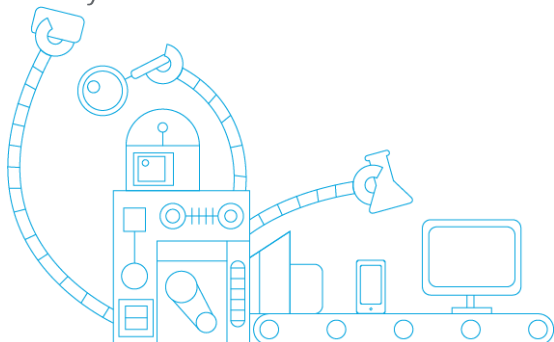
The new Electronic Fiscal Receipting and Invoicing System in Uganda

What is EFRIS?

EFRIS stands for Electronic Fiscal Receipting and Invoicing System.

In accordance with Section 73A (1) of the tax procedures code act, a taxpayer may issue an e-invoice or e-receipt, or employ an electronic fiscal device which shall be linked to the centralised invoicing and receipting system or a device authenticated by the Uganda Revenue Authority. Furthermore, Section 73A (2) specifies that the Commissioner shall, by notice in the Gazette, specify taxpayers for whom it shall be mandatory to issue e-invoices or e-receipts or employ electronic fiscal devices which shall be linked to the centralised invoicing and receipting system or devices authenticated by the Uganda Revenue Authority.

Initially, the due date for implementation of EFRIS was 1st July 2020, however due to the challenges taxpayers faced in integrating their systems with EFRIS, the due date for implementation was extended to and is effective from 1st January 2021.



How do I register for EFRIS?

Taxpayers begin by registering for EFRIS online on the URA website. The taxpayer logs into their URA web portal account and completes the registration process. The following information is required to complete the registration process:

- Business license.
- Active Tax Identification Number
- Active email contact address

How do I raise fiscalised invoices and receipts (e-invoices and e-receipts)?

The following are the available options through which taxpayers may raise invoices and receipts using the EFRIS platform:

1. The URA web portal option: Here, the tax payer logs in to their URA web portal account. In order to log in, a onetime password (OTP) is required. The taxpayer initiates the request for the OTP online and the OTP is sent to the taxpayer via email or SMS. Once logged in, the taxpayer makes use of the preset inventory particulars, product/service prices and product or service listings to generate the e-invoice. Key for the correct generation of the e-invoice is the Tax Identification Number (TIN) of the customer, quantity of the items being sold and selection of the right product or service category. In the event that a sale is made to a customer without a TIN, the e-invoice is generated using the "business to customer option".

2. System to system option: This can be used by taxpayers who use accounting enterprise resource planning (ERP) solutions such as Oracle, SAP etc to record business transactions. The taxpayer continues to make use of their accounting system that is configured to relay real time transactions booked in the system to the EFRIS database of the URA. The cost of installing the system to system set up is met by the taxpayer.
3. Client application: This can be downloaded from the URA portal and installed on the taxpayer's computer or mobile phone. As is the case with the web portal option, the tax payer makes use of the preset product or service listings, prices of products or services and inventory details to raise the e-invoice.
4. Electronic fiscal device (EFD) – The EFDs are portable devices that can be used to generate fiscalised invoices and receipts at the point of sale in real time. The EFDs are to be purchased by the tax payer, but are not yet available on the market.
5. USSD quick code option– This can be used by mobile phone users that do not have smart phones and therefore this option can be used to raise e-invoices even when offline. It involves following prompts on the mobile phone to generate the e-invoice. However, this option is not yet available.
6. Electronic Dispenser Controller (EDC) – This has been designed particularly for tax payers in the fuel business sector.

What are the key features of an invoice or receipt generated using EFRIS?

The e-invoices and e-receipts generated are expected to be in the format prescribed in Schedule 1 of the regulations and should have the following features:

- Fiscal Document Number (FDN)
- Quick Reference (QR)
- Code and Verification Code.

What are the benefits of using EFRIS?

- Taxpayers will be in a position to track and validate business transactions in real time for efficient business management;
- Pre-filled tax returns hence minimizing delays and costs involved in filing tax returns;
- Shortened duration taken to conduct URA audits and return examinations;
- Make fair assessments of taxpayers' tax positions and reduce unfair competition;
- Faster processing of refund claims including exiting tourists/ foreign nationals on short stay. Information is available in the system; and
- Better record keeping.

For any inquiries, you may contact us on email; tax@ug.rsm-ea.com or telephone; +256 414342780/9

Caveat

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