

ISO 9001:2015 CERTIFIED

USER GUIDE FOR HANDLING KRA EXCISE TAX STAMPS WITH QUALITY CONCERNS

1.0 Introduction

The aim of this user guide is to describe how to manage Excise Tax Stamps with quality concerns by taxpayers.

2.0 Stamp quality concern incident reporting

Any stamp quality concern shall be reported to KRA through the email-egmshelp@kra.go.ke with relevant details.

3.0 Verification of Stamp with quality concern

Depending on the quantities involved and the nature of the quality issue reported, KRA may schedule a validation exercise at taxpayer's site or request the taxpayer to return the affected stamps physically for verification.

Once validation is complete, where possible in cases where work around or mitigation can be defined, KRA will assist the taxpayer to utilize the stamps.

For stamps that cannot be utilized, KRA shall advise the taxpayer to return the affected stamps in the EGMS. The procedure for returning the stamps in the system is provided below.

4.0 Procedure to return the Stamps in EGMS

This section describes how the manufacturer / importer may process:

- a. Return of Packaging Units
- b. Return of Stamps

For both processes, the taxpayer is required to log into EGMS with valid credentials and have necessary system rights to access the **Operations** module on EGMS.

4.0.1 Return of complete Excise stamp reels/ Packaging Units in the system by the taxpayer

1. Select **Operations > Return of Packaging Units** to display the form with mandatory selections/entries marked with *.

ISO 9001:2015 CERTIFIED

1. Select **Operations > Return of Stamps** to display the form with mandatory selections/entries marked with *.

2. Then enter the following information:


Select a **Manufacturer/Importer** from the drop-down list.

Select a **Reason** as **defective**

Enter the **Label barcode** number in the open field provided. To declare the return of a range, input the stamp serial numbers separated by a hyphen (e.g., 000000000000-000000000001).

However, if you wish to declare the return of individual stamp labels, which may not necessarily follow one another concurrently, input individual stamp serial numbers separated by a comma

(e.g., 000000000000,000000000000).

Click the **Add** button. If you wish to **add** more Barcode labels to the list, then redo step 2 above. If you wish to **remove** the Barcode label from the table before confirming any actions, then click on the Remove icon .

3. Confirm return by clicking the **Confirm Return** button and enter valid EGMS credentials.

Note: You are required to follow the correct procedure for stamp activation, that is, affixing before activation. Activated stamps are not returnable.

In cases where stamps have no Human Readable Code (HRC), write to egmshelp@kra.go.ke indicating the Packaging Unit (PU) ID; the readable HRCs of the stamp before and after every range without HRCs; and number of stamps impacted for each range. Once validation is complete, the return process shall be initiated.

ISO 9001:2015 CERTIFIED

4.5 Returning Physical stamps to KRA

Once the process of returning the stamps in the EGMS system is completed, the taxpayer shall book an appointment to return the stamps physically at KRA Times Tower by sending an email to egmshelp@kra.go.ke or call **0709012649**

The taxpayers shall return the stamps to KRA for receipt and verification.

On approval of the return, creation of complementary order will be initiated automatically in the system. The order will be approved by the respective KRA Tax Service Office normally.

For any clarifications and facilitation, please contact KRA EGMS Office on **Tel: 0709012649/0709013504** or **Email: egmshelp@kra.go.ke**.