



**DOMESTIC TAXES DEPARTMENT
BUSINESS TRANSFORMATION OFFICE**

**TAXPAYER USER GUIDE ON HOW TO RETURN UNUSED V3 EXCISE
STAMPS**

1.0 Introduction:

As communicated earlier through various public notices, emails and taxpayer engagement forums. KRA has rolled out a new generation of excise stamps for alcoholic beverages, tobacco and tobacco products, bottled water, soft drinks and juices.

The roll-out has been done in three phases as indicated below:

Wines, Spirits, Ready To Drink, Beer, Other Tobacco Products	From 6 th December, 2021
Water, Soft Drinks and Juices	From 28 th December, 2021
Tobacco Products and Keg Beer	From 1 st February, 2022

A user guide on the roll-out plan and how to apply for the new generation of excise stamps is available on the KRA website.

Taxpayers who have stocks of the current generation of excise stamps remaining in their premises after the date of the rollout, were allowed to consume the stocks in their premises within one month from the date of the rollout and any paper stamps remaining after the one month period are expected to be returned to KRA. The last date to utilise the old version (version 3) of the stamps and the last date to return the old generation excise stamps is indicated below.

	Wines, Spirits, RTD, Beer, OTP	Water, Soft drinks and Juices	Tobacco (reels & pre-cuts)and Keg
Last date to utilise the current generation of excise stamps	5 th January, 2022	26 th January,2022	28 th February,2022
Last date to return old generation excise stamps to KRA	18 th February,2022	28 th March,2022	29 th March,2022



A visual image of the stamps and the process of returning unused v3 paper stamps is as indicated below.

2.0 A visual image of the new generation of excise stamps



WINE AND SPIRIT STAMP



BEER KEG STAMP



WATER AND SOFT DRINK AND JUICES STAMP



BEER STAMP



COSMETIC STAMP



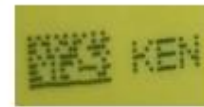
TOBACCO STAMP



RTD STAMP



OTP STAMP



DIRECT MARKING



3.0 A visual image of the generation of excise stamps that is being phased out (v3 stamps)

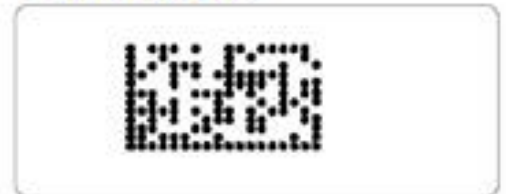
- Self Adhesive Stamps



- Non Self Adhesive Stamp



- Direct Marks





4.0 Process Flow for Returning of Stamps and Reimbursement:

When a packaging unit / labels have been returned by the manufacturer / importer, then a notification is sent to KRA, who has the authority to either reject or approve the return. KRA also determines whether the manufacturer / importer will be reimbursed or not. This section describes how the manufacturer / importer may:

- Return of Packaging Units
- Return of Stamps

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

(a) Return of full Excise stamp reels in the system

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


The screenshot shows the 'Return of Packaging Units' form in the EGMS system. The left sidebar has 'OPERATIONS' selected, with 'Return of Packaging Units' highlighted and numbered 1. The main form has the following fields and elements:

- Manufacturer/Importer ***: A dropdown menu with a red circle 2 next to it.
- Reason ***: A dropdown menu with 'Damaged' selected and a red circle 3 next to it.
- Packaging Unit Id ***: A text input field with 'R0' entered and a red circle 4 next to it.
- Request replacement**: A checkbox with a red circle 5 next to it and a red arrow pointing to it with the text 'Tick this check box'.
- Add**: A button with a red circle 6 next to it.
- Confirm Return**: A button.

2. The EGMS site will automatically populate for taxpayers with one site. For taxpayers with many sites, select the relevant site in the **Manufacturer/Importer** field.
3. Then select **Reason** → **damaged** or **defective**
4. Enter the Packaging Unit number in the **Packaging Unit Id** field. The PU Id is composed of 1 letter (E, R or P) followed by 15 numerical digits.
5. To have a replacement of the PU you are returning, tick the **Request replacement** check box. This means that a complementary order can be created once your return request is approved.
6. Click the **Add** button.

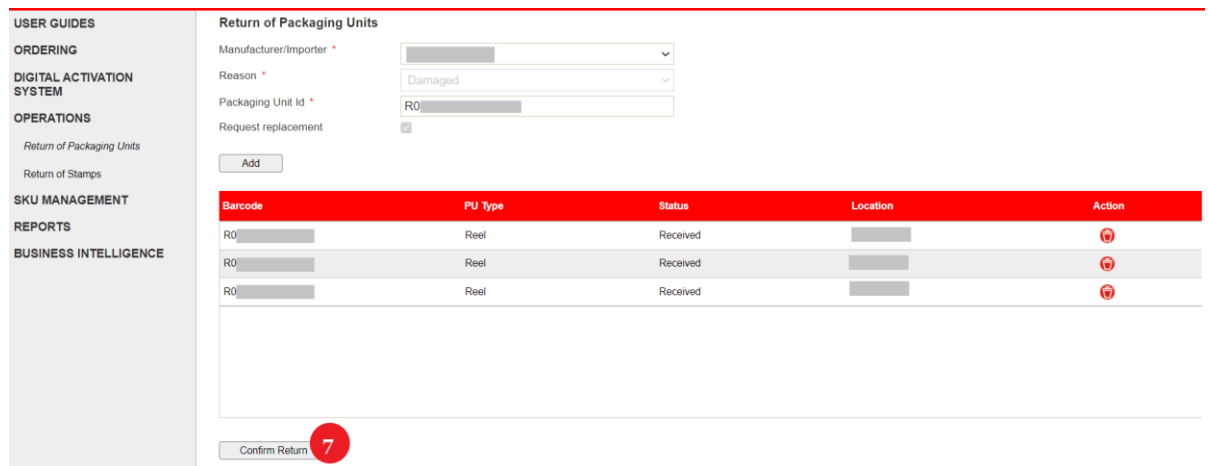
Result: the table is populated with the corresponding PU information: Barcode, PU Type, Status and Location.






If you wish to **add** more Packaging Unit Ids, then redo steps 4 and 6 above. If you wish to **remove** the Packaging Unit from the table before confirming any actions, then click on the associated icon .

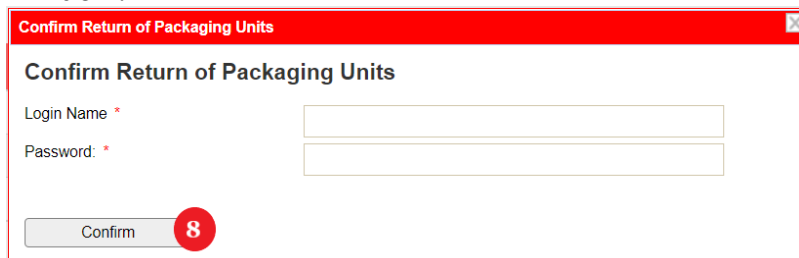
7. Click on the **Confirm Return** button to continue.

Result: The Confirm Return of Packaging Units window is opened, to enter your valid EGMS credentials.



Barcode	PU Type	Status	Location	Action
R0	Reel	Received		
R0	Reel	Received		
R0	Reel	Received		

8. Click the **Confirm** button to place a request for a Return of PU to KRA.
Result: A message Operation completed successfully is displayed in the main window.





(b) Return of individual or range of Excise paper stamps in the system

Follow the steps below to return individual stamps or a range of stamps to KRA:

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** → **damaged** or **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. 00000000000-00000000001). 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. 00000000000,00000000000).

3. 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 associated Remove icon.
4. Confirm return by clicking the **Confirm Return** button and enter valid EGMS credentials.

(c) Return of excise stamps physically to KRA

1. Once the process of returning the stamps in the system is completed, book an appointment to return the stamps physically at times tower by sending an email to Factorycontrol@kra.goke or call **0709012789**.
2. Return the paper stamps to KRA for receipt and verification.



Once the stamps are received and approved in the system, you will be guided on how the returned stamps will be replaced.

For any clarifications and facilitation, please contact the EGMS Help Desk on Tel: 0709012649/0709013504 or Email: egmshelp@kra.go.ke

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