

UGANDA

E-Invoicing & E-Reporting

EFRIS framework, operating model, scope and implementation priorities

Current as of 28 August 2026



Executive takeaways

Uganda operates a live, centralized real-time fiscalization regime

Who is in scope

All VAT-registered taxpayers, plus businesses in 12 designated sectors from 1 July 2025, subject to limited exclusions.

How it works

Sales data is transmitted to URA EFRIS in real time; accepted documents receive fiscal identifiers, a verification code and QR code.

Why it matters

Valid EFRIS evidence supports VAT recovery and income-tax deductions. Non-compliance can create penal tax and operational disruption.

Management message

Treat EFRIS as a transaction-control and data-quality program, not merely an invoice-format change.

The mandate has expanded in two major waves

From VAT-focused fiscalization to broader economy coverage



Scope: broad domestic coverage, limited exclusions

The supplier’s status and sector determine the obligation

Domestic B2B	Mandatory for in-scope sellers
Domestic B2C	Fiscal invoice or e-receipt required
Domestic B2G	Ordinary EFRIS rules apply to in-scope suppliers
Exports	Fiscalize where reportable by Ugandan seller
Inbound foreign invoices	Not supplier-issued through EFRIS

Key exclusions

Passenger land transport in the current sector phase; certain non-resident digital service providers; designated-sector businesses below the stated UGX 10 million annual-sales threshold.

Important caveat

A taxpayer may still be in scope because it is VAT registered, even if a sector-specific exclusion appears to apply.

Twelve designated sectors

Expansion effective 1 July 2025

01 **Manufacturing**

02 **Mining & quarrying**

03 **Utilities: electricity & gas**

04 **Water, sewerage & waste**

05 **Construction**

06 **Transportation & storage**

07 **Accommodation & food**

08 **IT & communications**

09 **Real estate**

10 **Professional & technical**

11 **Arts & recreation**

12 **Wholesale & retail of fuel**

EFRIS operating model

Centralized real-time fiscalization with clearance-like controls



1

Create

ERP, POS, portal, client app or fiscal device

2

Transmit

Transaction data sent to URA in real time

3

Validate

Schema and business checks

4

Fiscalize

Fiscal number, verification code and QR code

5

Deliver & verify

Seller delivers; buyer may validate with URA

Multiple transmission channels support different business profiles

Free URA tools coexist with integrated enterprise options

Web portal

Free URA channel
Best for low invoice volumes

Client / mobile / USSD

Connectivity-flexible
Supports smaller taxpayers

System-to-system

ERP or accounting integration
Best for scale and automation

EFD / EDC

Authenticated fiscal hardware
Retail and fuel environments

Accredited integrator

Optional service provider
Implementation and support

No Peppol channel or EN 16931 mandate identified

What makes an EFRIS document valid

A human-readable invoice is only the visible layer of the fiscal record

FISCAL INVOICE

A square icon with a light blue background and a dark blue border, containing the letters "QR" in dark blue.

- Supplier identity / TIN
- Buyer identity when relevant
- Invoice date, number and currency
- Item, quantity and unit price
- Tax rate, taxable value and VAT
- Fiscal document number
- Verification code and QR code

Structured national model

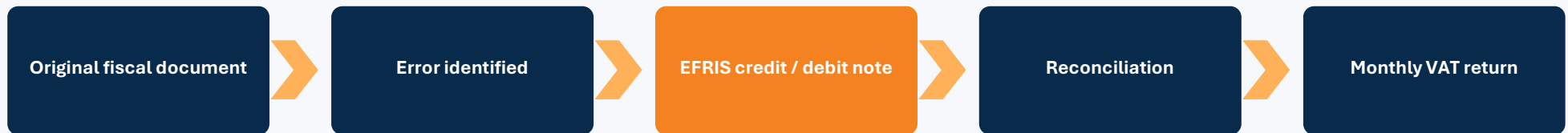
EFRIS uses Uganda-specific structured data. No official legal adoption of UBL, CII, Peppol BIS or EN 16931 was identified.

Paper and PDF treatment

A printout or PDF may be shared with the buyer, but it does not replace successful EFRIS fiscalization for an in-scope transaction.

Corrections and VAT reporting

EFRIS transaction integrity must remain aligned with the periodic return



VAT return cadence

Returns and payment are due within 15 days after month-end. EFRIS pre-fills transaction data, but the taxpayer must review and submit the return.

Compliance exposure extends beyond the seller

Invalid fiscal evidence can affect both sides of the transaction

Seller risk

Penal tax for failure to use EFRIS or issue required fiscal documents; possible licence and operational consequences.

Buyer risk

Input VAT and income-tax deductions may be challenged where required EFRIS evidence is missing or invalid.

Data risk

Rejected submissions, master-data errors and late corrections create return mismatches and audit exposure.

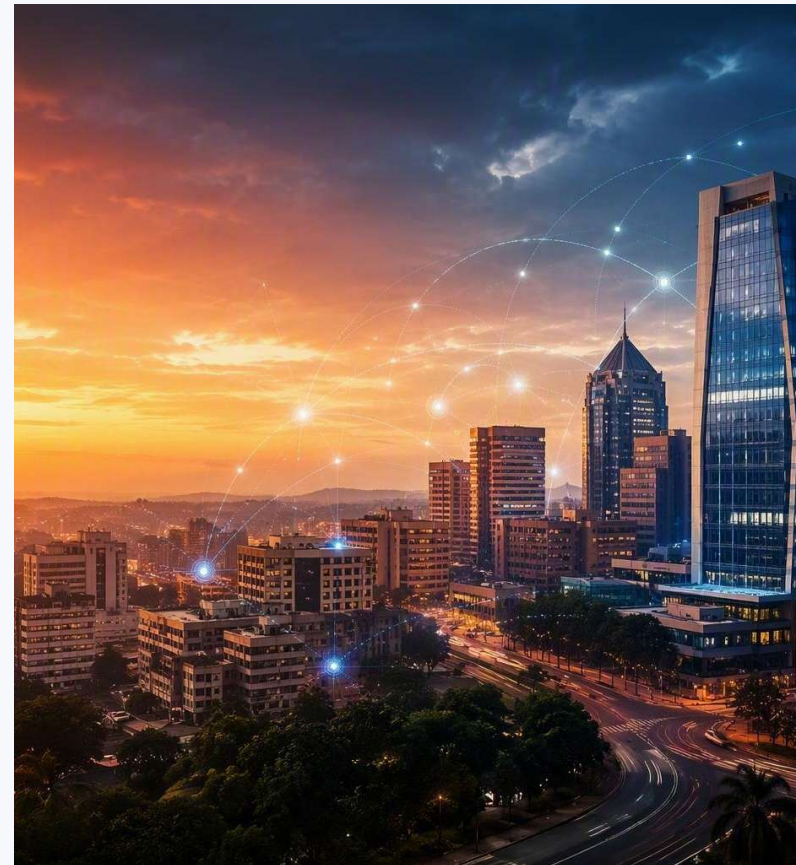
Controls that matter most

- Real-time monitoring of submissions and rejections
- Daily ERP-to-EFRIS reconciliation
- Monthly EFRIS-to-VAT return reconciliation
- Supplier fiscal-document validation
- Controlled credit-note workflow

Implementation priorities

A practical readiness plan for finance, tax and technology teams

- 1 Confirm scope** VAT status, sector, thresholds and exclusions
- 2 Choose channel** Portal, client, device or ERP integration
- 3 Prepare data** TINs, products, tax codes, units and branches
- 4 Build controls** Monitoring, buyer validation and corrections
- 5 Reconcile** EFRIS, subledger, VAT return and general ledger



KEY MESSAGE

**EFRIS is already live.
The priority is control, integration and evidence.**

Scope correctly • Fiscalize in real time • Validate on receipt • Reconcile every month