

(c) the connectivity features and operating environment for the installation and operation of computers and other equipment comprising the system; and

(d) the starting date of installation of the system.

(2) A manufacturer or importer shall be responsible for the cost of tax stamps applicators, adjustments or adaptations of their equipment and premises necessary to install and integrate the new or modified system on each production line.

(3) Where a manufacturer or importer is required to carry out adjustments or provide information required by the Commissioner for the installation of the new or modified system, the manufacturer or importer shall carry out the adjustments or provide the information at least seven days before the date of the installation of the new or modified system.

#### 15. Security and operation of the system.

(1) A manufacturer or importer shall be responsible for the security of the system installed in their premises.

(2) A manufacturer or importer shall report to the Commissioner any production line that is not operating, within twenty-four hours of failure of the production lines.

(3) The Commissioner or an authorised officer shall secure the production line that is not operating, using a security seal and shall register the action in the system.

(4) A manufacturer shall not resume operation on the production lines referred to in sub-Regulation (2) except with the authority of the Commissioner.

#### 16. Effective date for use of system.

The Commissioner shall, by a public notice issued in at least two daily newspapers with national circulation, declare the date when the system shall come into effect.

#### 17. Re-Installation or removal of system

(1) A manufacturer or importer shall apply to the Commissioner for re-installation or removal of the system, as the case may be, on the occurrence of the following events –

(a) reactivation of inoperative production lines;

(b) deactivation of production lines;

(c) maintenance and reallocation of production lines;

(d) installation of new production lines;

(e) acquisition or sale of industrial machinery and equipment; or

(f) change of premises.

(2) For purposes of sub-Regulation (1)(d) a manufacturer or importer shall, in a manner prescribed by the Commissioner, declare to the Commissioner, at least thirty days in advance of the start of production of new brands of goods or of any change in the graphic art of existing ones, together with the corresponding packages and labels.

#### 18. Marking of prescribed goods

(1) The prescribed goods shall be marked by the system on each product or package and in a visible place, as appropriate for the type of product or package, by coding the product or package with indelible security ink.

(2) For purposes of sub-Regulation (1) the coding shall be such as to enable authentication, accounting for production, tracking and tracing of the prescribed goods.

(3) The material wrapping the product or package shall bear –

(a) in the case of exports, the country of final destination;

(b) in case of prescribed goods for consumption in Uganda the words, “FOR USE IN UGANDA”; or

(c) in case of prescribed goods for sale to duty-free shops, or diplomatic shops the word, “DUTY FREE”.

### PART IV - GENERAL PROVISIONS

#### 19. Exemption

A tax stamp shall not be affixed on –

(a) goods imported into Uganda as samples or by international mail, with no commercial value;

(b) goods destroyed, denatured, or recycled within the manufacturing process, with the approval of the Commissioner; and

(c) any other goods that the Commissioner may specify.