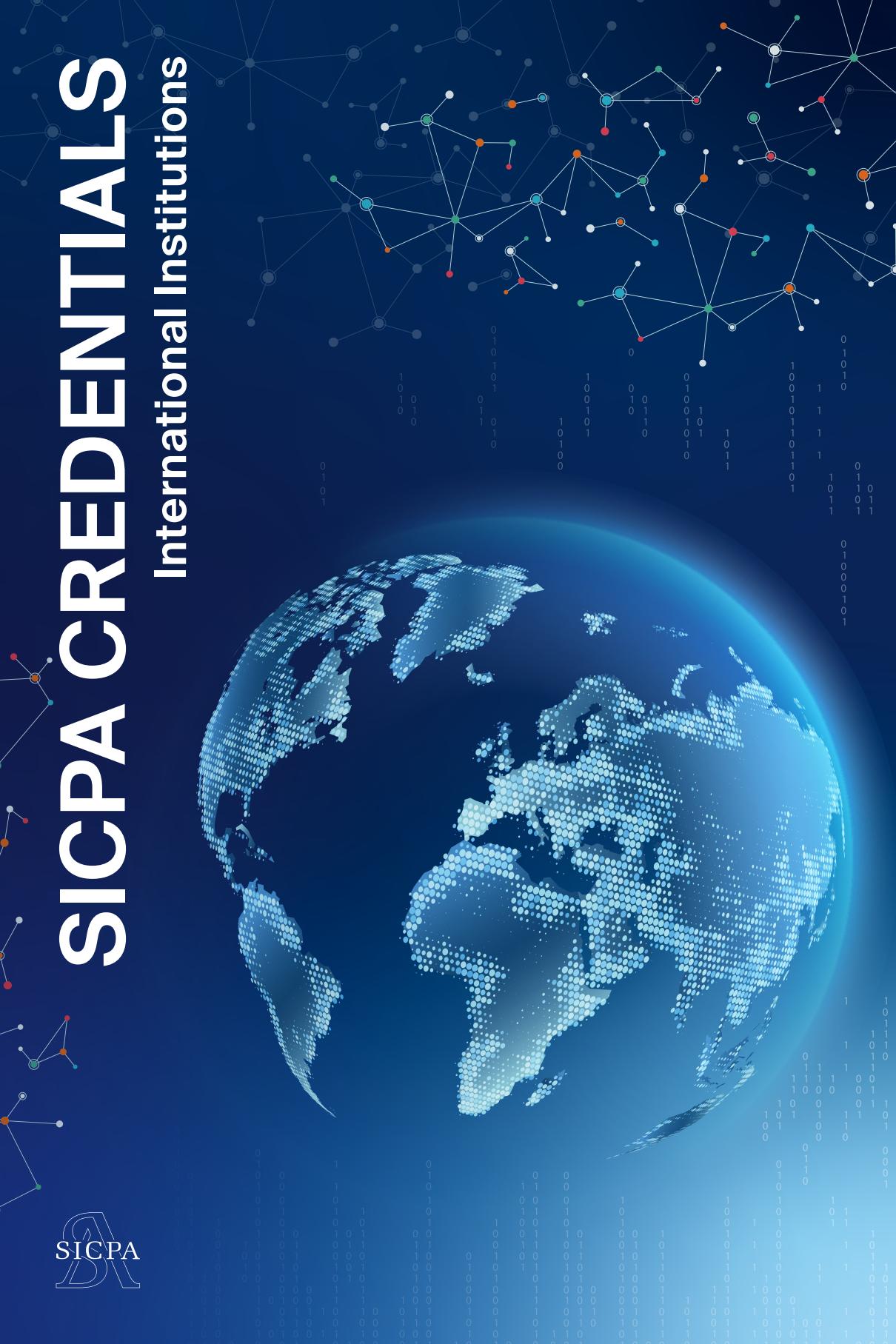


SICPA CREDENTIALS

International Institutions

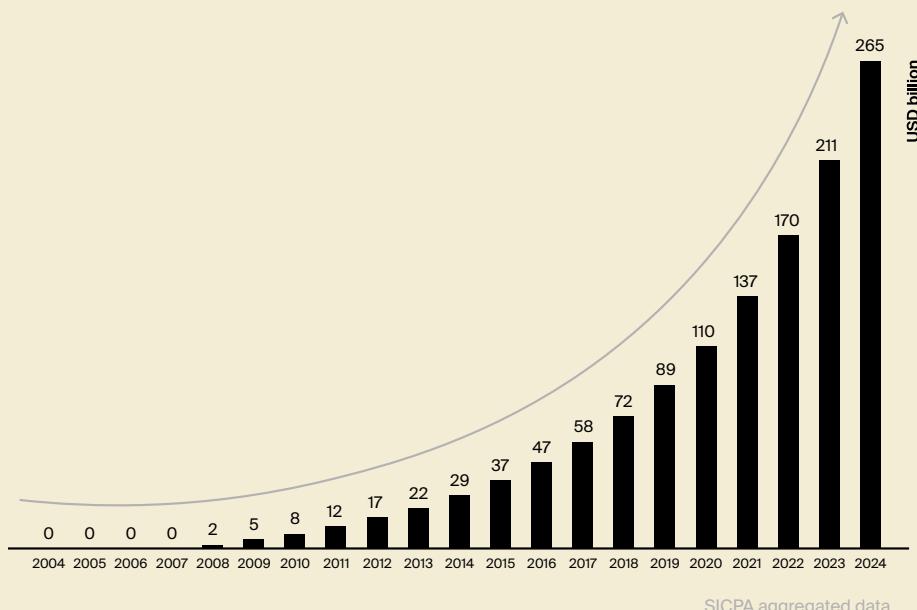


Introduction

This document showcases SICPA's longstanding partnerships with public institutions and international organisations such as the IMF, OECD and the World Bank among others.

The trust placed in SICPA sovereignty platforms has been instrumental in strengthening governance, enhancing transparency, and improving domestic revenue mobilisation across multiple countries. Indeed, SICPA aggregated data shows a strong increase in revenue mobilisation.

We aim to provide a comprehensive overview of the positive impact of SICPA's government solutions, illustrated through statements from international organisations and government authorities. It underscores SICPA's commitment to sovereignty of nations across the world, supporting effective governance and long-term prosperity.



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African Tax Administration Forum – ATAF

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The Gambia

ATAF

“The Gambia Revenue Authority (GRA) collected D48,470,427.78 between January and August 2024, compared to D6,312,608.78 in the same period of 2023. This represents an increase of more than 800% in total excise duty revenue mobilisation. GRA attributed this success to the implementation of digital tax stamp systems.”

ATAF, Annual Report 2024, p.168.

+800%
increase in total
excise duty revenue
mobilisation



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"In Kenya, the implementation of the Excisable Goods Management system reduced illicit cigarette market from 15% in 2003 to 5% in 2016. This was achieved through a comprehensive strategy that included sticking tax stamps on cigarettes for domestic consumption, the licensing and registration of cigarette producers and importers, improved coordination between implementing agencies, the implementation of a track-and-trace system, the introduction of scanners at points of entry, increased enforcement, and heavier penalties for those involved in the illicit tobacco trade."

ATAF, Annual Report No. 2023, p.198.

"The excisable goods management system (EGMS) has enabled the KRA¹ to track and trace stamped and unstamped products all along the supply chain. As a result, it has detected counterfeit goods and prevented smuggling and the falsification of production volumes."

ATAF, Annual Report No. 2023, p.198.

1 Kenya Revenue Authority

"Central to the KRA¹ has been the roll-out of excisable goods management system (EGMS). The online EGMS enables the KRA¹ to track and trace stamped and unstamped products the length of the supply chain. It is designed to detect counterfeit goods, prevent smuggling, and to stamp out the falsification of production volumes. The ultimate aim is to improve compliance. Indeed, the KRA¹ states that the EGMS has increased excise tax compliance by 45% in 2014."

ATAF, Annual Report 2016, p.35.

+45%
increase in
tax compliance
in 2014

10%
reduction in illicit
trade of cigarettes
over three years



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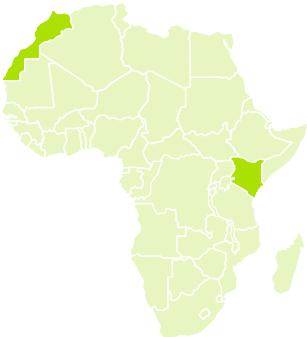
Malaysia

Kenya / Morocco

ATAF

“Some countries like Kenya, Ghana and Morocco have implemented robust production monitoring systems, and track and trace systems that monitor production of excisable goods in the licensed factories. This ensures that they have visibility over production of tobacco products (and other excisable goods) which are produced in their countries.”

ATAF, Annual Report 2023, p.198.



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“The GDC¹ would benefit from enhanced supply chain reporting of hydrocarbon fuels. The GDC¹ has procured an effective track and trace fiscal stamp system for tobacco and alcohol from SICPA. Hydrocarbon controls rely on a fuel marking system procured from GFI² Albania. There is no fuel supply chain reporting enabling more effective controls of both excise and circulation tax. A supply chain reporting system would complement the fuel marking program, providing data that can be analyzed to find gaps in the fuel supply chain.”

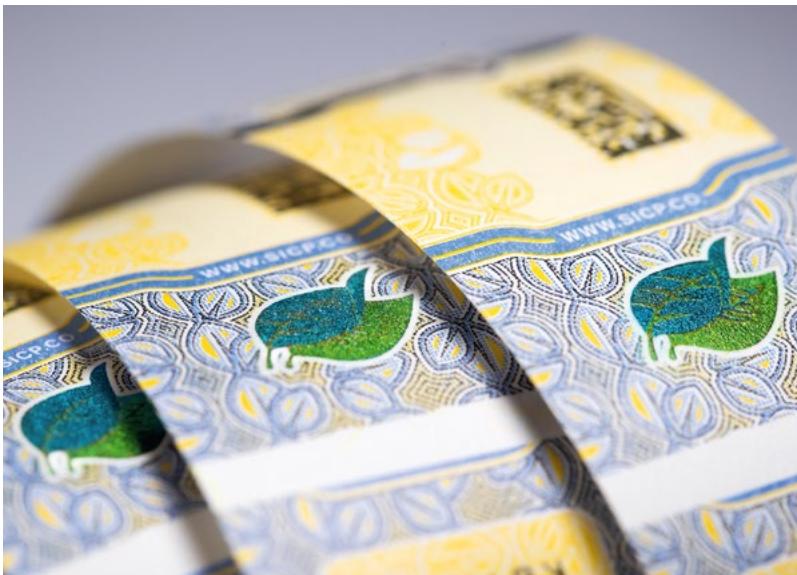
IMF, Country Report No. 2022/143.

1 General Directorate of Customs

2 Global Fluids International



“Effective track and trace fiscal stamp system for tobacco and alcohol from SICPA.”



In Côte d'Ivoire, the additional revenue from transfer pricing monitoring and tobacco traceability is estimated by the IMF at + 0.06 % of GDP¹ in 2024. The economic impact of this measure to establish a tobacco traceability mechanism to control smuggling has been estimated at 20 billions of CFAF² by the International Monetary Fund.

IMF, Country Report No. 2023/406.

1 Gross Domestic Product

2 CFA franc

**+CFA Franc
20 bn**
of GDP in additional
revenue, estimated
for 2024



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A new Structural Benchmarks (SBs) are proposed for implementing the first phase of the STDA¹ by end-June 2022.

IMF, Country Report No. 2022/3.

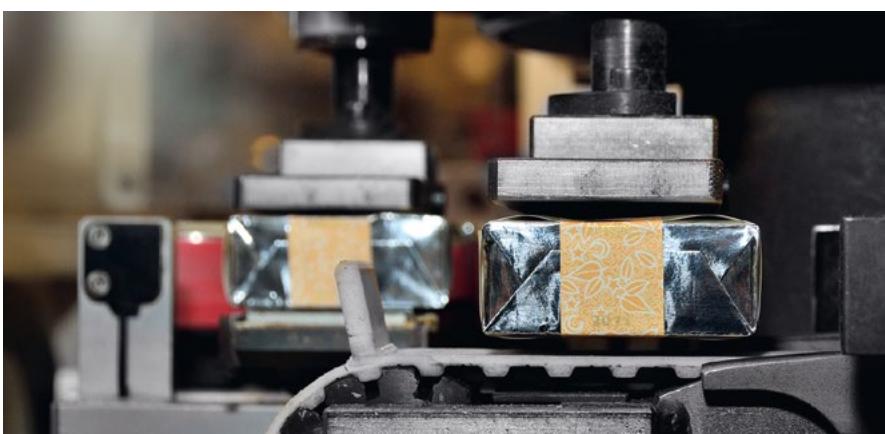
1 Système de Traçabilité des Droits d'Accises (Excise Duty Tracking System)

“We are already observing results from the implementation of the Excise Duty Traceability System (STDA) on tobacco, telecommunications, and, more recently, on beverages.”

IMF, Country Report No. 2024/226.



“A new Structural Benchmark is proposed for implementing the first phase of the excise duty traceability system (STDA) by end-June 2022.”



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“Implementation of traceability system for alcoholic beverages and cigarettes. The system will require that domestically produced or imported products carry tamper-proof digital stamps (with visible and invisible features) that would enable the verification of their authenticity by the authorities and consumers (through a mobile application) and real-time traceability of their production, import and commercialization. The system is expected to be functional by 2020 and to significantly reduce excise tax evasion on these items, estimated as high as 40 percent.”

IMF, Country Report No. 2019/273.

40%
estimated reduction
in excise tax evasion



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In the context of the Sixth Review Under the Extended Credit Facility Arrangement, the Gambia country report No. 2023/216 of June 2023 mentions the IMF executive director statement for Gambia with the “signature of the public private partnership for the revenue mobilization system for excisable goods, telecom services, and fuel to avoid tax leakages.”

IMF, Country Report No. 2023/216.

“The following key measures are being implemented and are expected to bolster revenue collection in 2024: Digital Tracing System (DTS) has started. Early indications show positive impact from the project implementation.”

IMF, Country Report No. 2024/218.

“Signature of the public private partnership for the revenue mobilisation system.”



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“In response to the declining revenues from excises in 2013, the Kenya Revenue Authority moved to a new system to strengthen the enforcement of excise duties on all excisable products except motor vehicles. Key to the system was the rollout of the excisable goods management system, which enables the Kenya Revenue Authority to track and trace stamped and un stamped products throughout the supply chain to prevent smuggling and misreporting of volumes. The system also helps in managing stock and inventory and preventing theft of stamps.”

IMF, Country Report No. 2018.

“Fiscal developments in the first quarter of FY¹2016/17 were characterized by a marked improvement in revenue collection. Receipts of domestic VAT² and excise revenues were particularly high, reflecting improvements in revenue administration from the i-Tax and excise goods management systems, new excise tax measures, and the re-introduction of VAT² withholding.”

IMF, Country Report No. 2017/025.

1 Fiscal Year

2 Value-Added Tax

“Key to the system was the rollout of the excisable goods management system.”



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“In the context of the First Review Under the Staff-Monitored Program with Executive Board Involvement, country report No. 2023/299 for Malawi highlights the introduction of the “requirement for affixing or printing of electronic tax stamps on alcohol (spirits, whiskey, malt beer and opaque beer), energy drinks, flavored water, carbonated soft drinks, and opaque non alcoholic drinks.”

IMF, Country Report No. 2023/299.

“In the 2024/25 fiscal year, the authorities accelerated the implementation of revenue-enhancing measures. These efforts yielded a 39.9 percent nominal increase in tax revenue collections compared to the previous fiscal year. Key initiatives included the digitalization of tax administration systems, the introduction of tax stamps, the strengthening of audit and VAT¹ inspection frameworks, and intensified debt recovery efforts.”

IMF, Country Report No. 2025/226.

1 Value-Added Tax

“Requirement for affixing or printing of electronic tax stamps.”



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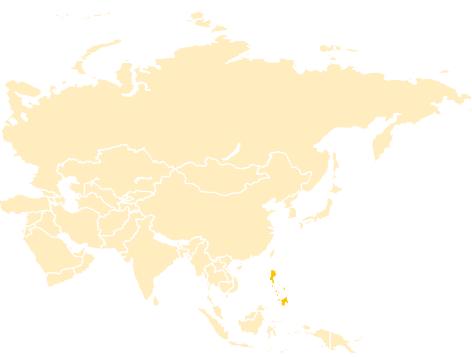
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“Modernization of tax and customs administration is underway to improve revenue collection. The fuel marking system also generated additional revenues.”

IMF, Country Report No. 2021/217.



The fuel marking system also generated additional revenues.



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According to IMF June 2023 country report No. 2023/214, excise stamps and fuel marking technology (and other tax administration measures) are expected to generate an additional + 0.4% of GDP¹ in revenue in Sierra Leone.

IMF, Country Report No. 2023/214.

1 Gross Domestic Product

In IMF November 2024 country report No. 2024/321 on Sierra Leone, the IMF mentioned the SICPA product and fuel marking systems for domestic excise collection as references:

“Concurrently, they operationalized the SICPA product marking system for domestic excise collection, use of mobile app for vehicle circulation levy and income taxes from commercial vehicles, ensured continuous implementation of the revised full pass-through petroleum pricing formula, and implemented the fuel marking. Revenue mobilization will also be boosted by our commitment to continue strengthening revenue administration. NRA² has made meaningful progress in the implementation of tax administration reforms, including implementation of product and fuel marking for excise collection.”

IMF, Country Report No. 2024/321.

2 National Revenue Authority

In the July 2022 IMF country report No. 2022/259, “the introduction of the Excise Tax Stamp and fuel marking scheme to combat smuggling of excisable goods while raising additional revenues” is singled out as a tax administration measure considered in the medium term (2023-27).

IMF, Country Report No. 2022/259.

“The authorities operationalized the SICPA product marking system for domestic excise collection.”

+0.4%
of GDP expected
in revenue



Tanzania

IMF

For Tanzania, the IMF forecasted that the Electronic Tax Stamp system would generate TSH¹ + 35.7 billion, equivalent to an additional + 0.03% of GDP² in its first year of implementation.

IMF, Country Report No. 2017/180.

1 Tanzanian Shillings

2 Gross Domestic Product

+TSH 35.7 bn
estimated revenue
collection generation

+0.03%
of GDP in
its first year



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According to IMF forecasts, this introduction of digital tax stamps is expected to generate an additional + 0.12% of GDP¹ in revenue for FY² 2019/20.

IMF, Country Report No. 2019.

1 Gross Domestic Product

2 Fiscal Year

+0.12%
of GDP in revenue
for FY 2019/20

+UGX 293 bn
in 2022/2023

+UGX 222 bn
in 2023/2024



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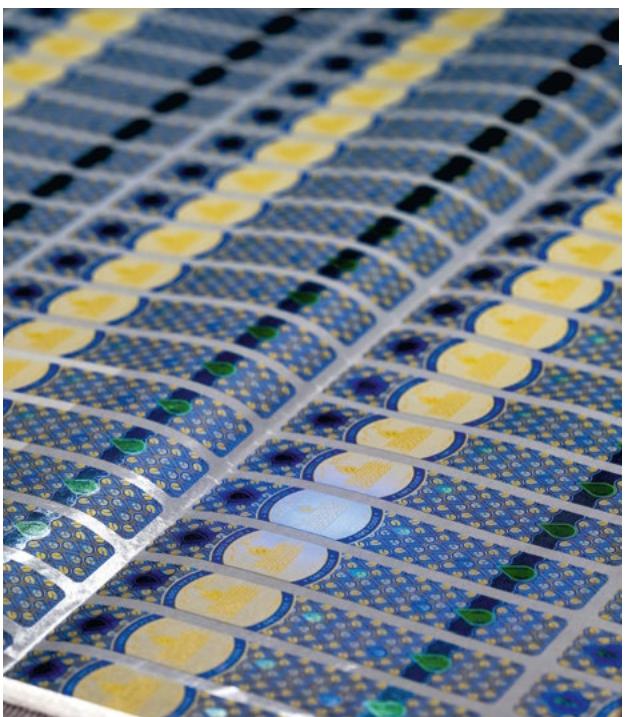
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OECD

In its report on Tobacco Taxation in Latin America and the Caribbean: A Call for Tobacco Tax Reform, the OECD refers to a number of references to tracking and traceability systems of tobacco products, highlighting best practice in Brazil, Chile, Ecuador and the Dominican Republic.

OECD, Country Report No. 2023.



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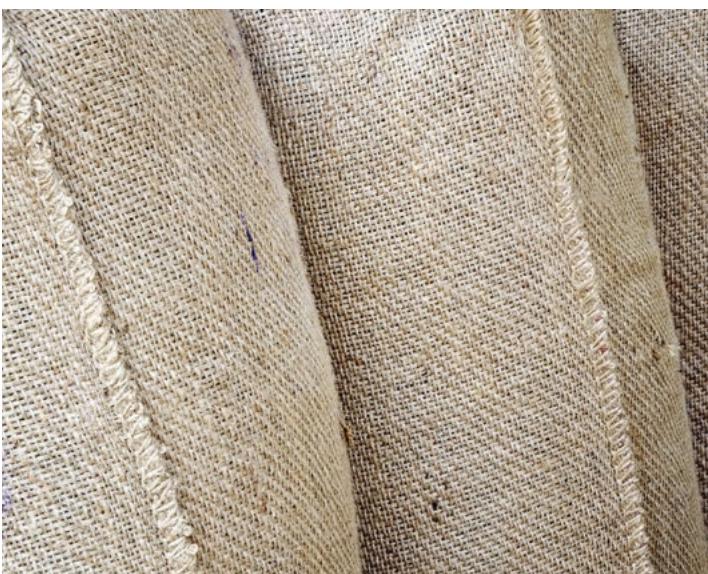
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The Gambia

UNCTAD

“In partnership with the Gambia Revenue Authority (GRA), concluded a concession agreement with a Swiss company to implement a revenue mobilisation solution for excisable goods and services, and improve collection efficiency. However, concerns were expressed by private sector over its impact on manufacturing costs, rapid pace of adoption and lack of detailed information (e.g. cost of stamps).”

UNCTAD, Country Report No. 2024/2.



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"The BOC¹ is also pushing for third-party audit of the fuel marking program, which has effectively curbed oil smuggling as proven by local and global trade data from the United Nations Conference on Trade and Development (UNCTAD). Starting 2019, the reported import value of the BOC¹ increased and is close to the figures reported by UNCTAD, specifically in 2021 [when] BOC¹ data was almost twice larger," the country's second-biggest tax-collection agency said."

UNCTAD, Country Report No. 2022.

1 Bureau of Customs



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United Nations Global Compact

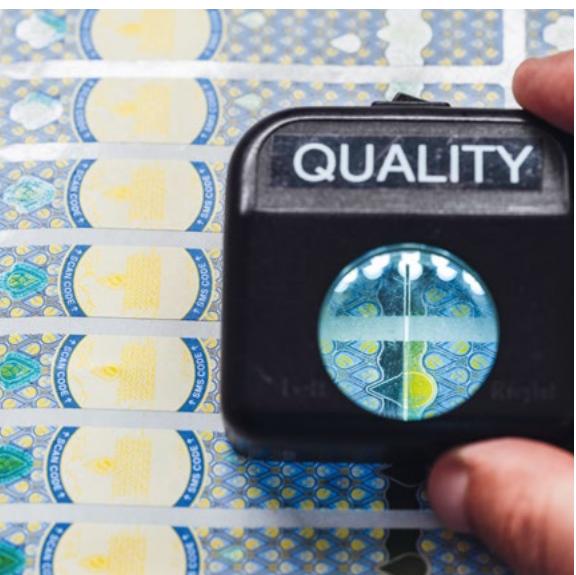
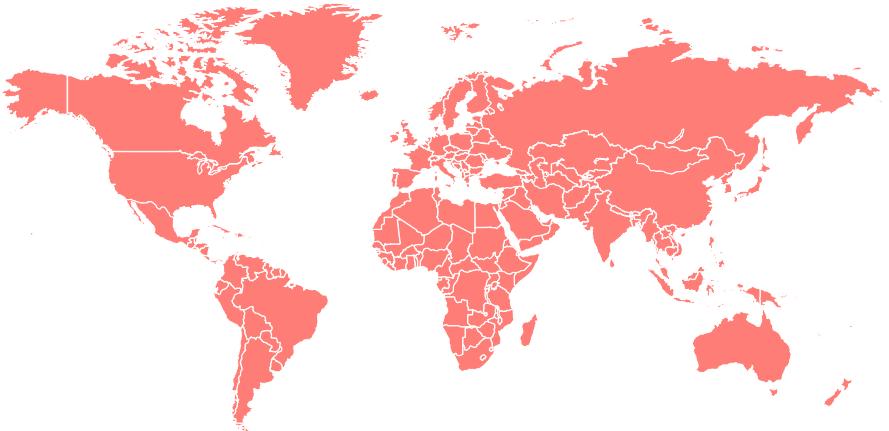
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"SICPA holding SA is a member and participates to the United Nations Global Compact initiative, and files every year Sustainability report involving the relevant activities of its 32 sites worldwide under its operational control."

UN Global Compact, Country Report No. 2016.



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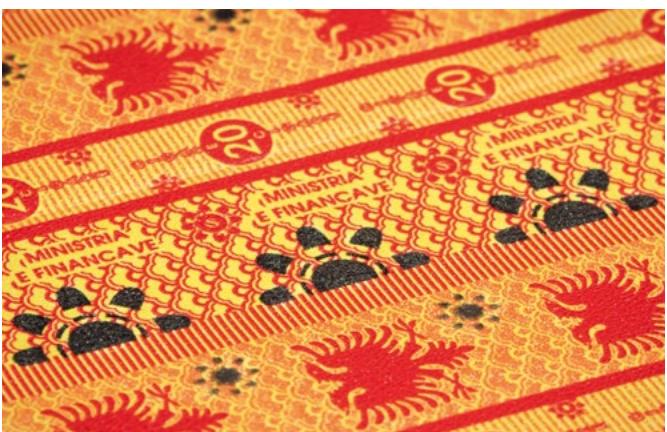
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"In December 2010, the Albanian Council of Ministers decided to introduce a national track and trace system for all tobacco and alcohol products (including beer) as well as medicines, both manufactured in Albania and imported from abroad. Full deployment of the adopted system, based on the SICPATRACE® platform, was completed in October 2011. After the introduction of the track and trace system, over USD 2 million of additional revenues in fines and recovered excise taxes were collected. Furthermore, from March 2012 to December 2012, the local beer production increased by 50% compared with the same period in 2011."

UNICRI, Country Report No. 2019, p. 49.

+USD 2 m
of additional
revenues



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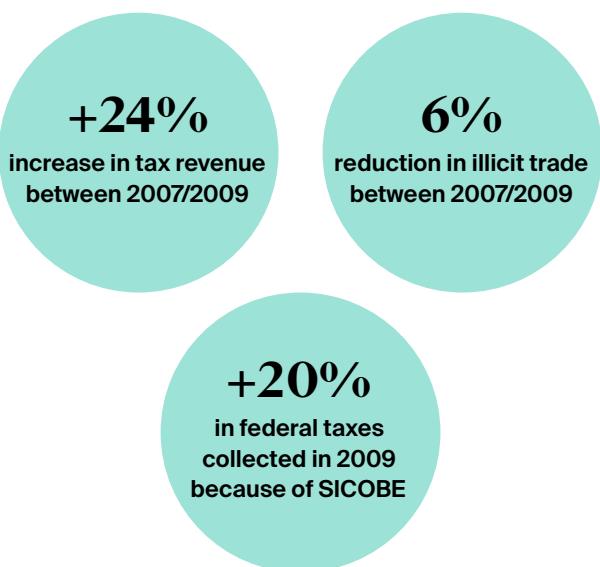
"Since 2008, SCORPIOS has monitored and secured revenue for more than 5 billion cigarette packs each year. In the first three months of operation at the national level, the Brazilian government collected USD 90 million more in tobacco excise tax revenue than originally forecasted. Five legal manufacturing sites with undeclared or illegal production were shut down as a result of the track-and trace system application. These sites contributed to approximately 16% of market share, but only to 0.7% of tax revenue."

These sites contributed to approximately 16% of market share, but only to 0.7% of tax revenue. "Between 2007 and 2009, tax revenue increased by 24%, and a 6% reduction in illicit trade was also registered. The positive results obtained by the tobacco monitoring platform led the Brazilian Revenue Authority to enhance the scope of the tax stamps project."

"As a consequence, in December 2008, it started a partnership for developing and implementing a System for Control of Beverage Production, called SICOBE, which became operational in May 2009."

"SICOBE has been installed at about 300 production sites and 1,500 production lines, marking about 48 billion products annually, and covering over 2500 brands. Federal taxes collected in 2009 in the beverage industry increased by 20% with the use of this security system."

UNICRI, Country Report No. 2019, pp. 35, 39.



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“Concerning the obtained results, in 2003 fiscal authorities estimated the value of tax losses due to illegal sales of counterfeit cigarettes in California to be USD 292 million. Criminal activities included stamp counterfeiting, export redirection, cross-border smuggling, internet purchases and unstamped products. Based on the results of inspections, 25% of the state's retailers were selling counterfeit cigarettes.

The Board of Equalization reported that the tax stamp system allowed for a 37% drop in tax evasion within two years of implementation. Moreover, the system was responsible for securing and collecting USD 870 million in excise tax revenues in 2009, and the state continues to collect around USD 110 million in additional revenues annually.

Another important variable in analyzing the effects of the system is the effectiveness of field audits: in 2009 the number of packs seized was 100,889, a reduction of 73% as compared to 2004. This suggests that the seizures of illicit products at points of sale, as well as the percentage of retailers distributing illicit products, decreased extensively after the implementation of the system.”

UNICRI, Country Report No. 2019, p. 36.



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“To tackle the problem, the Kenya Revenue Authority mandated the introduction of a new excise stamps series for tobacco products, wine and spirits, covering both locally manufactured and imported products, starting from April 1, 2013.

The developed stamps carry a colour-shifting ink visible to the naked eye, and covert features that are revealed only with the support of a validator. The Kenyan authorities have announced that the stamps have enhanced excise duty compliance, as well as increased revenue from excisable goods.”

UNICRI, Country Report No. 2019, p. 43.



“The stamps have enhanced excise duty compliance, as well as increased revenue from excisable goods.”



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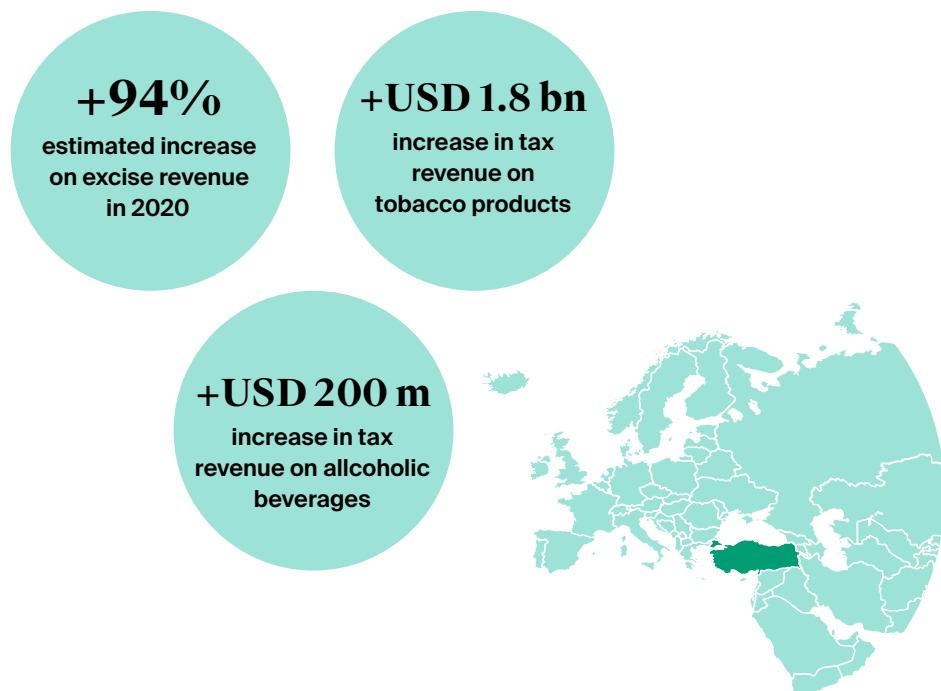
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“TURKTRACE® annually covers about 5.7 billion tobacco banderols, 1.6 billion beer codes, and 200 million alcohol banderols. Since TURKTRACE® has become operational in July 2007, the revenue from the Turkish Special Consumption Tax increased by USD 1.8 billion on tobacco products and by USD 200 million on alcoholic beverages. The estimated government budget on excise revenues from tobacco and alcoholic products increased by 85% in 2007 and by 94% in 2010.”

UNICRI, Country Report No. 2019, p. 45.



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Government and Technology Partnership

WBG

World Bank GovTech Global Partner

The GovTech Global Partnership of the World Bank aims to exchange best practices and explore synergies in technologies useful to governments. The partnership involves international organisations, government agencies, private sector entities, academic institutions, and civil society organisations. SICPA is a GovTech Global Partner of the World Bank and actively participates in activities and contributes in various working groups.

Registered Vendor of the World Bank Group

The World Bank approved SICPA as a Registered Vendor. This qualifies SICPA to receive a contract or a purchase order award from the World Bank Group. As an international institution, the World Bank Group's procurement process is guided by the principles of transparency, fairness, competition, and best value.

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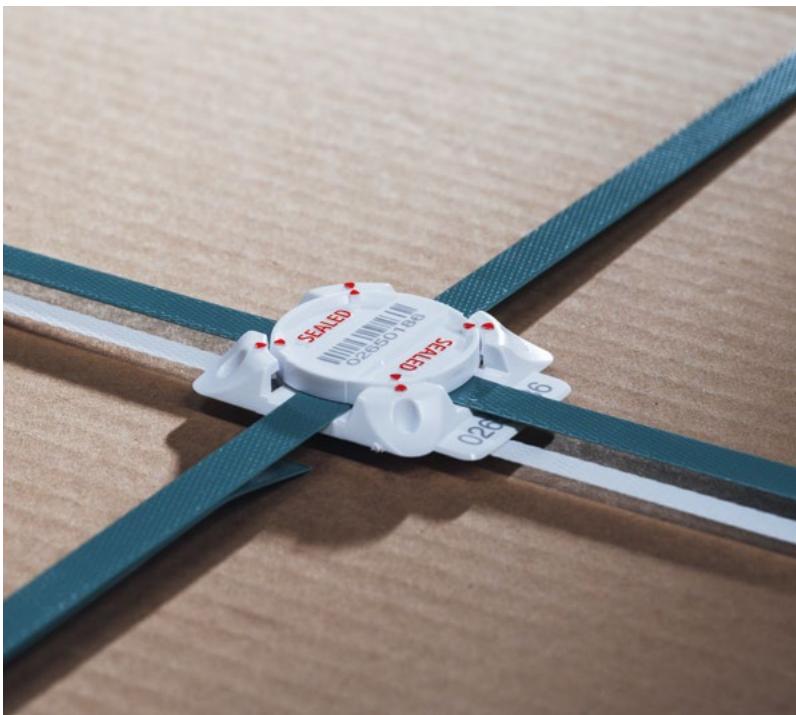
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“Evidence shows an effectively implemented high-tech tax-stamping system will lead to substantial revenue benefits. For example, California implemented a high-tech tax-stamping system in 2005 where the data for each cigarette pack can be uploaded to a central Data Management System via barcodes. The cost was high at US\$9 million per year but it enabled an additional US\$75 million to be collected between January 2004 and March 2006 because of the tax stamps. The California case shows that the additional tax revenues collected using the state's high-tech stamp could be as much as eight times higher than implementation and administrative costs.”

WBG, Country Report No. 173053 (2017).



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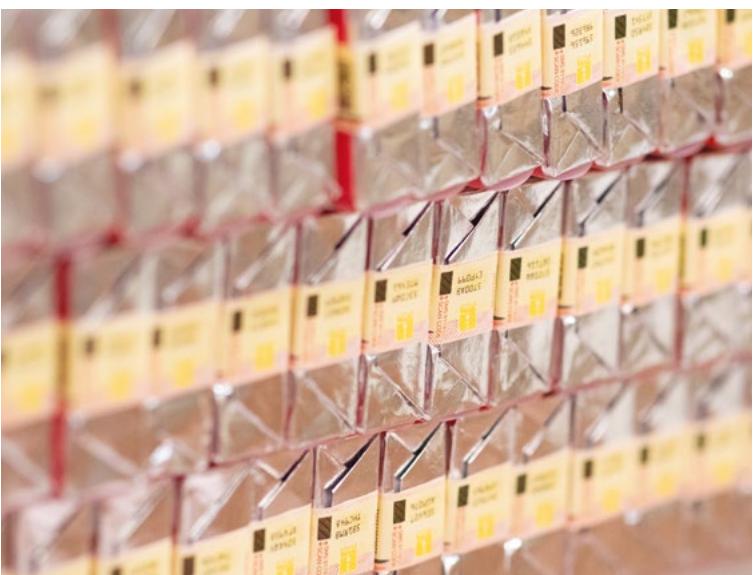
"In March 2017, the SII issued a public tender on the tobacco tax stamps.

In August 2017, three firms presented bids. Two had ties with the tobacco industry. One was ATOS, one of the developers of the Codentify software; the other was a firm that provided printing products to the tobacco industry. Civil society and political pressure exerted by some parliamentarians led the SII to reject the bids of these two firms and award the contract to SICPA, a firm not related to the tobacco industry."

WBG, Country Report No. 133959 (2019).

1 Servicio de Impuestos Internos (Internal Revenue Service)

"SII awarded the contract to SICPA, a firm not related to the tobacco industry."



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"A comprehensive authentication tool that allows citizens to verify the legal origin of alcoholic beverages and cigarettes marketed in the Dominican Republic was implemented. It allows tracing the path from origin (production/import) to its destination (consumption). The tax authority (DGII) implemented a traceability system named TRAFICO on excisable products with a digital tax stamp and extended with an App, "Revísame" ("check me"). Citizens can scan the security features of the stamp – special ink, data matrix code, and unique alphanumeric code. In case of non-conformity, citizens are warned that the product may be illegitimate and unsafe to use. Citizens can report any anomaly to the tax authority, with GPS, photos, and text.

The app currently counts 250,000 downloads and around 1.3 million product scans since 2019. The solution increased the compliance of excisable products circulating in the economy and of trust in the tax authority, protecting citizen's health, and reducing unfair competition."

WBG, Country Report No. 2023.

+250 k
downloads of the
Revísame app

+1.3 m
product scans
over 4 years



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“Since March 2017, the Internal Revenue Service (SRI) has applied the Identification, Marking, Authentication, Tracking and Tax Tracking System (SIMAR) for domestic cigarettes, beers, and alcoholic beverages, “in order to reduce the accessibility and affordability of tobacco products, as well as to protect public revenues”. The World Health Organization admitted that the SIMAR “has become an example for other countries in the region”. The main objective of SIMAR is to maintain greater control of excise payments and combat tax evasion. It also seeks to detect products of dubious origin. The detailed rules of SIMAR are presented on the official site of the Internal Revenue Service and in the paper by Trujillo. In 2017, 39,606 million excise stamps were issued for cigarettes. In January-May 2018, 25,633 million excise stamps were issued for cigarettes.”

WBG, Country Report No. 137920 (2019).

“In Ecuador, SRI awarded the contract for the SIMAR Project to the SICPA EcuaTrace Consortium. This project will, in the short run, be extremely useful in providing the tax administration with real, first-hand data on the production of the national tobacco industry, without the need for the taxable entity to make any declarations whatsoever. Once information for some time periods has been collected, it will then be possible to make projections of market behavior and trends that will be instrumental in generating a better understanding of the situation.”

WBG, Country Report No. 133959, p. 330 (2019a).

+39.6 m
excise stamps
issued for cigarettes
in 2017

+25.6 m
excise stamps
issued for cigarettes
in 2018



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"In Georgia, seven companies submitted proposals for the Integrated System of Movement and Registration of Products, and in the end the contract was awarded to SICPA, a company based in Switzerland. The Georgia Revenue Service is currently satisfied with its performance. Georgia has managed to substantially decrease tax avoidance through various administrative measures."

WBG, Country Report No. 133959, p. 109 (2019b).



**"The contract was awarded to SICPA.
The Georgia Revenue Service is currently satisfied with its performance."**



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"In Kenya, a Swiss company, SICPA, won the tender. Implementing the EGMS¹ turned out to be cheaper than the cost of the previous system. The implementation of the EGMS¹ has led to an increase in tobacco tax revenue. Overall, 2014 tax compliance expanded by 45 percent, while costs went down. The KNBS² reported a 76 percent increase in legitimate cigarette and cigar sales from 2013 to 2016, which is clearly a result of improved tax administration. In fiscal year 2016/17, excise tax revenue on beer and tobacco grew 13.3 percent, while excise tax revenue on spirits grew by 22.7 percent. The KRA attributes this growth to enhanced compliance thanks to the EGMS¹. The IMF has also praised Kenya for the implementation of the EGMS¹."

WBG, Country Report No. 133959, p. 597 (2019c).

1 Excisable Goods Management System

2 Kenya National Bureau of Statistics

+45%
expansion in
tax compliance
over a year

+76%
increase in
legitimate cigarette
and cigar sales
over three years

+13.3%
increase in
excise tax on beer
and tobacco

22.7%
increase in
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on spirits



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"In 2007, Turkey implemented a digital tax-stamp system using invisible ink and featuring a unique, covert code with product data for each cigarette pack. While the standard tax stamp provides only product security, the digital tax stamp helps with tax revenue planning, improves accounting control, and contributes to Tobacco Taxation in Turkey: An Overview of Policy Measures and Results tobacco control policy, as well.

While high tobacco taxes may create incentives for illicit tobacco trade, illegal trade activities can be controlled by strengthening the capacity of tax administration systems, focusing on both on legal means (e.g., use of prominent tax stamps, serial numbers, special package markings, health warning labels in local languages, adoption of uniform tax rates nationwide that facilitate successful collection at the points of manufacture and import), and (ii) increased law enforcement (e.g., improving corporate auditing, better trace and tracking systems, and good governance).

Turkey stepped up its efforts against illicit trade by adopting digital tax stamps, which have effectively forced products without tax stamps out of the market."

WBG, Country Report No. 114284 (2017).



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World Customs Organisation – WCO

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SICPA systems referenced in the WCO technology network with the following statement: "The protection of tax revenue and the fight against illicit commerce and counterfeiting are among the priorities of most governments today. To reach its fiscal policy and public health objectives, Finance Ministries in the world can count on an integrated system of acquisition and management of data on the production and import of relevant products. The SICPATRACE® security platform can accommodate numerous products, by governmental decision, so as to protect licit industries and help promote the conditions suitable for economic development and the investment climate."

Archives of WCO technology network.

"SICPATRACE® is a proven Secure Track & Trace solution that provides all the functionalities and features to successfully address illicit activities of smuggling and counterfeiting, to fully protect the products' integrity, and to secure their supply chain."

Archives of WCO technology network.



"To date, it is the only organization in the world to have successfully installed secure track and trace systems that are independently run and controlled by governments only."

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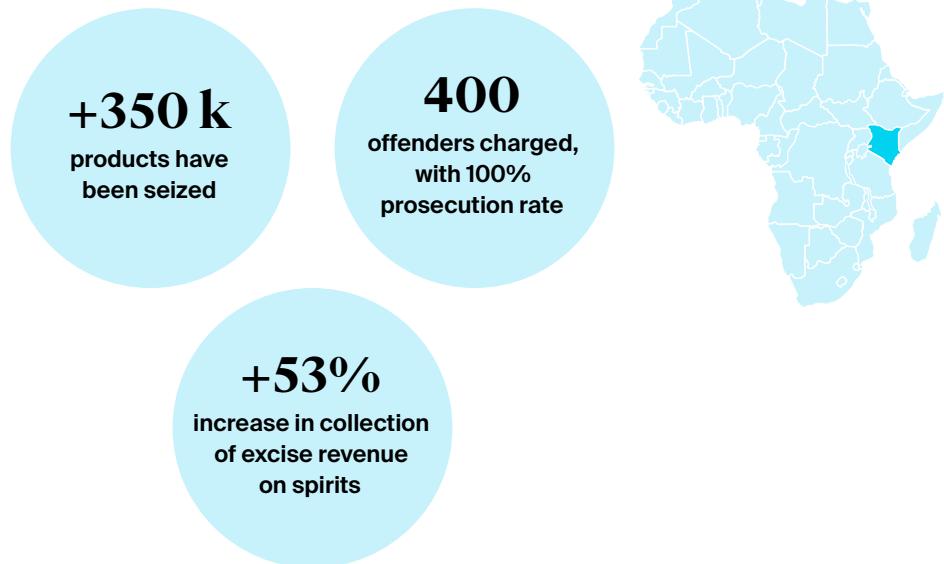
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"KRA¹ has reported the following results from the implementation of the Excisable Goods Management System to date: More than 350,000 products have been seized, and more than 400 offenders charged; 100% prosecutorial success; Collection of excise revenue on spirits increased by 53% during the enforcement period, i.e. December to the present; Improved access to information, and hence enhanced business intelligence; Significant reduction in the illicit tobacco trade; Increase in import declarations of wines.

The success of the Excisable Goods Management System has attracted the interest of other countries, such as Gambia, Ghana, Tanzania, and Uganda, some of which have sent attachés to the KRA¹ to learn about the System. Study visits by several other officials are being considered."

WCO, Country Report No. 75 (2014).

1 Kenya Revenue Authority



"The success of the Excisable Goods Management System has attracted the interest of other countries, such as Gambia, Ghana, Tanzania, and Uganda."

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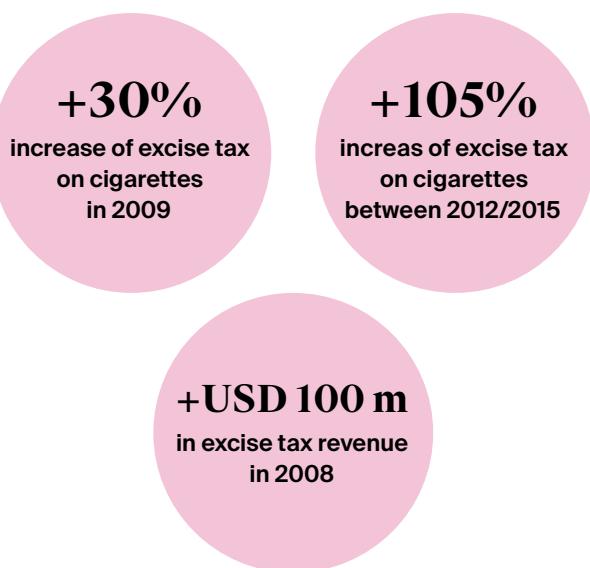
“Brazil’s tax stamp system improves tax collection and facilitates a tobacco tax increase.

This system has gained the support of manufacturers as it improves tax collection, facilitates quick and effective action in the event of any irregularities, and automates and streamlines tax-related reporting. The improved control of cigarettes provided by Scorpions allowed Brazil to increase excise taxes on cigarettes by 30% in 2009 and an additional 105% (in phases) from 2012 to 2015 of cigarettes controlled by the Scorpions system.”

WHO, Country Report No. 9789241509121 (2015).

“Evidence shows that the banderole system helped Brazil detect illicit production of domestic cigarettes and generated an additional US\$100 million tobacco in excise tax revenue in 2008 (MoF Brazil, 2009)”

WHO, Country Report No. 9789241563994, p. 72 (2010a).



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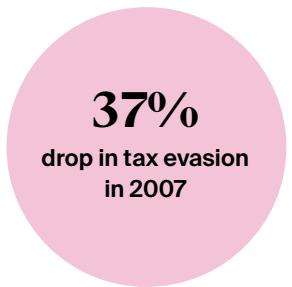
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California (the state of)

WHO

"In 2007, the California tax collection agency estimated that annual cigarette tax evasion dropped by 37 percent (from \$292 million to \$182 million), generating an additional US\$110 million in cigarette tax revenue due to increased enforcement and the new hightech tax stamps (banderole)."

WHO, Country Report No. 9789241563994, p. 72 (2010b).



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"The traceability system implemented in Chile (SITRAF¹ (TAB2)) allows authorities to know in a certain and timely manner the quantities of cigarettes produced or imported into the country. Moreover, it helps authorities to distinguish between counterfeit products and original products that did not comply with payment of the tax. Currently, the system is installed and operating in all production lines in the country, placing traceability markings on virtually 100% of the cigarettes produced and imported.

During 2019, the traceability system enabled controlling approximately 1'175 million packs: 744 million produced for national consumption, 409 million produced for export and 22 million imported yearly."

WHO, Country Report No. 9789240019188, p. 132 (2021a).

1 Sistema de Trazabilidad Fiscal del Tabaco (Tobacco Fiscal Traceability System)

+1.1 m
controllable
traceability markings
in 2019



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“The system appears to be highly effective because it requires less capacity and is less prone to manipulation than earlier systems. The experience of Kenya shows that a lower-middle-income country can successfully implement a sophisticated system capable of decreasing illicit trade. Illicit trade, as measured by the Kenya Revenue Authority (KRA), was estimated to be around 15% of total consumption in the market during the initial reform period. After the introduction of the new system in 2015, it dropped to 5%. The current, more comprehensive digital system is cheaper than the previous paper tax stamp system.”

WHO, Country Report No. 9789240019188, p. 134 (2021b).

“In 2014 and 2015, Kenya won international awards from WHO and Tax Stamp Forum regarding the EGMS¹ System.”

WHO, News (2017).

1 Excisable Goods Management System

“According to the WHO representative, the experience of several countries, including Kenya, shows that the tracking and tracing of tobacco products enables smuggling to be reduced and significant financial resources to be recovered which would otherwise constitute a shortfall in government budgets. Kenya has reportedly seen its resources increase by 300% in one year following the implementation of the tracking and tracing system.”

Le Monde du Tabac, Article (2013).

Translated from French

“This has led to reduced costs to government for tax compliance, faster access to stamps by manufacturers and distributors, and enhanced service delivery throughout the supply chain. This system enabled the Kenya Revenue Authority to seize more than 300 000 illegal products from about 900 outlets and to prosecute more than 150 offenders between February and June 2014. Controls over the distribution chain and improved technologies such as these – as used by the Kenya Revenue Authority – can improve tax administration and complement tobacco tax reforms.”

WHO, Country Report No. 9789240694606, p. 87 (2015a).

+150
offenders prosecuted
between February
and June 2014

+300 k
illegal products seized
from 900 outlets



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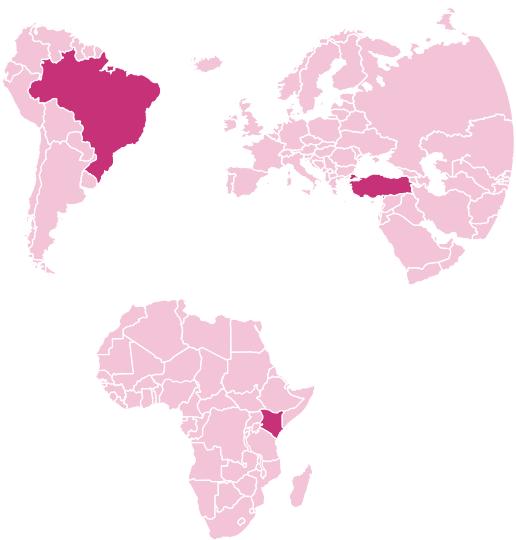
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"A growing number of countries, beginning with Turkey and Brazil, Controls over the distribution chain, improved technologies and better use of data help to reduce illicit trade and complement tobacco tax reforms. have implemented sophisticated systems for monitoring production and distribution.

Brazil's system was instrumental in identifying under-reporting of production by 14 cigarette companies, leading to sharp reductions in the illegal production that accounted for much of the country's illicit trade in the early 2000s. Brazil also introduced harsh penalties that included closing down several companies. Similarly, Kenya implemented a strong system for monitoring tobacco production and tobacco products in transit by using electronic seals that track locations of trucks and note deviations from planned routes. The government indicates that this system has greatly reduced illicit trade and increased revenues substantially in Kenya."

WHO, Country Report No. 9789240694606, p. 44 (2015b).

"Kenya, Türkiye and Brazil are proof of the positive impact offered by secure and traceable solutions."



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"In Malaysia, the illegal market for cigarettes accounted for 25 percent of the volume of the legal market in 2004. It declined 10 percentage points in 2005, despite a cigarette price increase. Although Malaysia used technologically advanced tax stamps, strong measures taken by the Malaysian government to control the illegal market were believed to be behind the decline in the size of the illegal cigarette market."

WHO, Country Report No. 9789241563994 (2010)

10%
reduction
in illegal cigarettes
on the market



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