Tax Stamps in the Grand Scheme of Things

Carlos Robles
Member of the Board
# Tax Stamp Evolution

<table>
<thead>
<tr>
<th>Original Use</th>
<th>Extended Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax collection</td>
<td>Product authentication, track and trace, anti-tampering</td>
</tr>
<tr>
<td>National and provincial governments</td>
<td>International regulations</td>
</tr>
<tr>
<td>Tobacco and spirits</td>
<td>Wine, beer, soft drinks, bottled water, fertiliser, cement, sugar...</td>
</tr>
<tr>
<td>Tax and customs inspectors</td>
<td>‘Smart’ stamps for everybody</td>
</tr>
</tbody>
</table>
MATERIAL + DIGITAL = HIGH SECURITY
17 Members
Our Mission

- Better understanding tax stamp benefits
- Promote high professional standards
- Develop best practice
Active Role in Developing Tax Stamp Standard

ISO 22382 (ex 19998)
Requirements for the content, security, issuance and examination of excise tax stamps
Put Forward Benefits of Tax Stamps at EU-Wide Level
Track and Trace Operation

- Industry-Operated
- Third Party-Operated
- Mix
Adding a Security Feature

- AFFIXED SECURITY FEATURE
- DIRECTLY APPLIED FEATURE
- ANY METHOD

OR

OR

Copyright 2017: ITSA
A very old stamp
Some modern stamps
Digital Only Is Not Enough

• Serialised codes in themselves authenticate nothing
• Could be valid codes copied from genuine product onto a fake
• Unsuitable for high-risk situations
• Need augmenting with high-security physical security features
Some modern stamps
Part of the Bigger Picture
Some ‘Grand Schemes’
Comprehensive Tobacco Programme – Michigan USA
Comprehensive Tobacco Programme – Michigan USA
Consumer-Oriented Tobacco and Alcohol Programme – Ecuador
Consumer-Oriented Tobacco and Alcohol Programme – Ecuador
New Products – Seed Stamps for Argentina
New Products – Sugary Drinks
Example of New Tender – Pakistan

“In order to prevent leakage of revenue, under-reporting of production and sales, and to ensure proper payment of Federal Excise Duty and Sales Tax on the manufacture and sale of tobacco products, the Federal Board of Revenue (FBR) has decided to implement program for application and affixation of tax stamps on a range of product categories subject to excise taxes, to enable monitoring and tracking of production and sales. The first product category considered is tobacco; however at the request of FBR the required system shall be able to scale up and to cover other product categories such as beverages, cement, fertilizers or sugar.

In order to achieve this goal, FBR has decided to invite bids to implement the program, based on high security tax stamps combined with state-of-the-art electronic monitoring and tracking systems.”
New Products – Medical Cannabis – Humboldt County California
New Products – Fuel Marking
New Territories – Gulf Countries
ITSA Board of Directors

Juan Carlos Yanez Arenas  
(Chairman) – Thomas Greg & Sons

Zbigniew Sagan  
Advanced Track & Trace

Ajit Kumar Surana  
Holoflex

Christine Macqueen  
SICPA

Corinne Murcia Giudicelli  
SURYS

Keith Thompson  
OpSec Security

Carlos Robles  
Rolland Enterprises
Membership

Talk to us about joining ITSA

Email info@tax-stamps.org

Or visit our booth for a membership form and more details
Thank You

For further information:
www.tax-stamps.org