

SUBSIDIARY LEGISLATION

to the Gazette of the United Republic of Tanzania No. 22 Vol 91 dated 28th May, 2010

Printed by the Government Printer, Dar es Salaam by Order of Government

GOVERNMENT NOTICE NO. 192 published on 28/5/2010

THE VALUE ADDED TAX ACT

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Value Added Tax (Electronic Fiscal Devices)

G.N. No. 192 (contd.)

THE VALUE ADDED TAX ACT
(CAP 148)

REGULATIONS

Made under sections 30 and 69

THE VALUE ADDED TAX (ELECTRONIC FISCAL DEVICES) REGULATIONS, 2010

PART I
PRELIMINARY PROVISIONS

- Citation 1. These Regulations may be cited as the Value Added Tax (Electronic Fiscal Devices) Regulations, 2010 and shall come into operation on the date of publication.
- Application 2. These Regulations shall apply to any user doing business in Mainland Tanzania.
- Interpretation 3. In these Regulations unless the context requires otherwise:-
- Cap.148 "Act" means the Value Added Tax Act;
- "approved electronic fiscal device" means electronic fiscal device which has passed through certification and licensing procedures as established by Electronic Fiscal Device Technical Committee;
- "approved manufacturer" means an appointed producer of electronic fiscal devices;
- "approved supplier" means a duly certified supplier of electronic fiscal devices as prescribed under regulation 6 of these Regulations;
- "approved technician" has the meaning prescribed to it under sub regulation (3) of regulation 19 of these Regulations;
- "Commissioner" means a person appointed as such under section 52 of the Act;

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- “Commissioner-General” means a person appointed under section 16 of the Tanzania Revenue Authority Act to be a Commissioner General;
- “daily gross takings” means all payments received for goods or services supplied for each day;
- “electronic fiscal devices technical committee” means a Committee established under regulation 14 of these Regulations;
- “electronic fiscal device ” means a machine designed for use in business for efficient management controls in areas of sales analysis and stock control system which conforms with the requirements specified in these Regulations and duly registered under regulation 5 of these Regulations including Electronic Tax Register, electronic fiscal printer and electronic signature device;
- “electronic fiscal journal” means a device that stores sales transaction details and allows easier searching for fiscal data inside it in a read-only mode;
- “electronic signature device” means a record-signing device used in conjunction with the personal computer system that is running the accounting software that issue letter headed pre-printed fiscal documents;
- “Fiscal Documents” means a fiscal sales receipts or fiscal invoice, fiscal refund receipts, fiscal daily sales and fiscal periodical summary reports;
- “fiscal management software” means computer software of the system which is used to receive all transactions including Z-reports from all electronic fiscal devices connected to it and generate various required reports;
- “fiscal receipt” means a fiscal document printed by electronic fiscal device for the customer for the supply of goods or services supplied to him bearing the contents as specified by the Commissioner under Third Schedule of these regulations and whose record is stored in the memory;
- “general packet radio service” has the meaning as described by the general information and communication technology discipline;
- “GSM” means global system for mobile communication as used in general information and communication technology discipline;
- “ISO” means International Organisation for Standards;

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- “SIM Card” means a hardware assigned to each user’s electronic fiscal device that enables it to communicate with the system in a global system for mobile network;
- “system” means an electronic information system established by the Commissioner under regulation 9 of these Regulations;
- “Tanzania Revenue Authority” has the meaning ascribed to it under the Tanzania Revenue Authority Act;
- “taxable persons” has the meaning as provided under section 2 of the Act;
- “user” means a user of electronic fiscal device and includes the persons registered under regulation 4 of these Regulations;
- “Z” has the meaning as an ordinary Meaning of the word “Summary”;
- “Z” report” means a summary sales report printout generated by an electronic fiscal device on daily, monthly, or annually basis.

PART II

REGISTRATION AND LICENSING

Registration of users

4.-(1) The following persons shall be obliged to register to the Commissioner as users:-

- (a) all taxable persons;
 - (b) any other person who may be appointed by the Commissioner to be an eligible person for registration as user through a notice published in the Government Gazette;
- (2) A registered user shall be issued with an identification number to be prescribed by the Commissioner;
- (3) A user shall abide with all conditions and prescriptions indicated on the identification number issued in sub regulation (2);
- (4) The user shall, for him to qualify for registration, submit the following to the Commissioner:
- (a) purchase fiscal receipt or fiscal invoice from the approved supplier;
 - (b) delivery note from the approved supplier;

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- (c) job card or installation sheet from the approved supplier;
- (d) first Z-report; and
- (e) any other requirement as may be prescribed by the Commissioner.

Licensing of Electronic fiscal device

5.-(1) Any electronic fiscal devices to be used by a user and connected to the system shall be licensed with the Commissioner.

(2) The license prescribed under sub regulation (1) shall be permanently marked at a conspicuous place of the electronic fiscal device.

Certification of Electronic Fiscal Device suppliers

6.-(1) Any supply of electronic fiscal device to a user shall be made by a supplier duly certified by the Commissioner in the manner prescribed under the Fourth Schedule to these Regulations;

(2) The Commissioner shall not certify any person to be a supplier of electronic fiscal devices unless that person has-

- (a) a minimum capital of Tanzanian shillings one billion and five hundred million ;
- (b) a highly qualified technical team to install and configure fiscal devices, train and support users;
- (c) a minimum of five years experience in supplying fiscal devices or similar information communications technology equipments;
- (d) passed through certification procedure set out under the Fourth Schedule to these Regulations; and
- (e) any other requirement as may be prescribed by the Commissioner.

(3) The Commissioner shall sign with approved supplier a Memorandum of Understanding binding the supplier to supply electronic fiscal devices as approved by the Commissioner in accordance with these Regulations

Approved Supplier Rights and Obligations

- 7.-(1) The approved suppliers shall have to-
- (a) submit sample electronic fiscal device model, accompanied with relevant device instruction manuals, to the Commissioner for approval

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- prior to selling and distribution to intended users;
- (b) sell and distribute the electronic fiscal devices to various users in Mainland Tanzania;
- (c) submit to the Commissioner relevant evidence of electronic fiscal devices sales to users that shall include information relating to sales invoices, job card, user's particulars including Taxpayer Identification Number - TIN and VAT Registration Number - VRN;
- (d) install, configure and activate the supplied electronic fiscal device at user's premises;
- (e) provide an inspection booklet for each electronic fiscal device supplied during installations of the electronic fiscal device;
- (f) enter into contractual arrangements with approved manufacturers for the supply of electronic fiscal devices;
- (g) supply a complete set of electronic fiscal device;
- (h) keep stock of spare parts and accessories to users for a period of not less than five years from the time at which the last batch was supplied;
- (i) train users on best ways of administering the electronic fiscal devices;
- (j) support and maintain the supplied electronic fiscal devices at users' premises to ensure smooth operation and running of the devices;
- (k) submit to Commissioner details of supplier's approved technicians.

(2) The Supplier shall, after presenting a sample of the electronic fiscal devices to the Commissioner for verification purposes and upon approval by the Electronic Fiscal Device Technical Committee, surrender the sample free of charge to the Commissioner to be kept in the custody of the Commissioner as evidence of suppliers product to be used by users.

(3) An approved supplier shall not sell and distribute electronic fiscal devices to users without prior approval by the Commissioner.

(4) An approved supplier may, for convenience purposes, at his own or upon request by the Commissioner, open up outlets

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or branch offices in various Regions within mainland Tanzania for efficient and effective discharge and management of his obligations stated under sub regulation (1).

(5) The authorized Supplier shall have the obligation to recover the malfunctions within a maximum of forty eight hours of the reporting time and during the recovery period the user shall use as an alternative means of transacting business as mentioned under Regulation 17(2).

Appointment
of Electronic
Fiscal Device
Manufacturer

8.-(1) There shall be manufacturers of electronic fiscal devices who shall be known as the approved manufacturers.

(2) The Commissioner shall not appoint any person to be a manufacturer of electronic fiscal devices unless that person has-

- (a) reputable financial position;
- (b) proven to own and possess a high technical expertise in manufacturing electronic fiscal devices and fiscal management software;
- (c) a minimum of five years experience in manufacturing electronic fiscal devices and fiscal management software;
- (d) internal policy and objective of granting product guarantees and warranties covering a period of not less than three years;
- (e) made a guarantee both in the Memorandum of Understanding to be executed with the Commissioner and in each contract the manufacturer enters with the approved supplier that he shall supply both the approved Electronic Fiscal Devices and the attendant spare parts for at least a period of five years regardless of the change of technology; and
- (f) any other requirement as may be prescribed by the Commissioner.

(3) The Commissioner shall sign a memorandum of understanding with the manufacturer binding the manufacturer to manufacture electronic fiscal devices as approved by the Commissioner in the memorandum of understanding and in accordance with these Regulations.

(4) The approved manufacturer may, after executing a memorandum of understanding with the Commissioner, freely enter into supply agreement with any approved supplier.

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(5) The Commissioner shall not license an electronic fiscal device under sub regulation (1) of regulation 5 of these Regulations unless the said electronic fiscal device is proved to have been manufactured by an approved manufacturer.

PART III

ELECTRONIC FISCAL DEVICE SYSTEM

Establishment
of the system

9.-(1) The Commissioner shall establish a system for transmission, receipt, storage and monitoring of fiscal information relating to sales transactions done by users in the course of their daily business and the system shall -

- (a) be electronically connected to all users of electronic fiscal devices registered under regulation 5;
- (b) use a fiscal management software compatible to all users' of electronic fiscal devices software;
- (c) be managed, controlled, and administered by the Commissioner;

(2) The system established under subregulation (1) shall have the following technical features-

- (a) the technical specifications set out in the Second Schedule to these Regulations;
- (b) relevant hardware and software capable of receiving, analyzing, manipulating, disseminating and storing all information generated by registered electronic fiscal devices throughout Tanzania Mainland;
- (c) storage capacity of keeping information for a period of more than five years.
- (d) security measures for its hardware and software and ensure that fiscal receipt and or fiscal invoices issued by the system through users' electronic fiscal devices can not be printed unless the flow of command is through the system to control the printing and ensure that the signature on the fiscal receipts or fiscal invoices is that designed by the Commissioner.
- (e) signature on the fiscal receipt or fiscal invoice indicating that the sale transaction and its corresponding taxes have been officially captured.

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PART IV USERS OBLIGATIONS

Users
obligations

10.-(1) A person mentioned under sub regulation (1) of regulation 4 shall use electronic fiscal devices in this daily business transactions.

(2) A person, mentioned under sub regulation (1) of regulation 4, shall not be allowed to conduct or operate any business undertaking within Mainland Tanzania without using electronic fiscal device;

(3) Without prejudice to the provisions of sub regulation (4) of this regulation, every person mentioned under sub regulation (1) of regulation 4 shall be obliged to purchase a complete set of electronic fiscal device from an approved supplier.

(4) Every user shall connect his electronic fiscal devices to the system and ensure that all his business transactions are electronically transmitted into the system through their electronic fiscal devices.

(5) Every user shall issue fiscal receipt or invoice generated by his electronic fiscal device for the consideration paid to him for supplies he makes to his customers.

(6) Notwithstanding the provisions of sub regulation (5) of this regulation, any user with accounting software may be allowed to continue issuing fiscal invoice provided that the said invoice shall bear an electronic signature.

(7) The users shall, in acquiring, keeping, handling and using electronic fiscal devices, strictly exercise due diligence and duty of care as prescribed by the approved manufacturer's electronic fiscal devices operational manuals to avoid any misuse or abuse of the devices.

(8) Every user using electronic signature device shall, for purposes of business continuity and efficient availability of data daily back up data on his personal computer which the electronic signature device is connected and store the backed up data in a secure place.

(9) Where a user's electronic fiscal device fails to operate for any reasons, the user thereof shall within a period of twenty four hours, report the incidence in writing to the authorized Supplier and the Commissioner.

Inspection

11.-(1) Every user connected to the system shall make sure that he is provided with an inspection booklet at the time of

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booklet supply of an electronic fiscal device by the supplier.

(2) Every user shall make sure that the inspection booklets are kept at the place where the electronic fiscal device is installed.

(3) The user shall, in case of an electronic fiscal device failure that can not be remedied without breaking the seal,-

(a) immediately cease the use of the machine and record the time of the failure in the inspection booklet;

(b) call and report the failure to the supplier and the Commissioner in the manner provided under sub regulation (9) of regulation 10 of these regulations;

(c) record the failure of the electronic fiscal device, description of the failure, the time of the failure, and the exact time of notification to the supplier and the Commissioner in the inspection booklet associated with the electronic fiscal device.

(4) Every record entered in the inspection booklet shall be legible and appropriately signed, listing the name and identity card number of the person responsible for entering the records and record entry date and time.

(5) Notwithstanding the provisions of sub regulation (3), an inspection booklet shall contain the following information-

(a) findings of inspections made by the supplier or his approved technicians with regard to the proper keeping of the inspection booklet, the general condition of the machine and its seal and the periods of machine breakdowns;

(b) where the machine is found to be defective, explanation for the unreported defect and copy of such explanation.

(c) notification of machine failure, the time of removal and attachment of the seal, the time the machine is put to use after repair, description of the defect, the period for which the machine was not in use, as well as other relevant information about the machine.

(6) Users shall be free to procure and purchase electronic fiscal devices from any approved supplier;

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(7) Where a user mistakenly enters an erroneous data or information into his electronic fiscal device, he should proceed to print the erroneous information and keep the record thereof for further reconciliation and rectification with the Commissioner, meanwhile he should proceed to enter correct data and information into his electronic fiscal device and thereby issue a correct fiscal receipt to his intended customer;

(8) That the eventual correction of errors must be done in accordance with the provisions of the Value Added Tax (Correction of Errors) Regulations 2000.

(9) A user must not transfer in any form the Electronic Fiscal Device to any other person for any use and that the Electronic Fiscal Device shall only be used by the user;

(10) A user shall make sure that the Electronic Fiscal Device is placed at a place which is accessible and easily seen by customers at his place of work.

PART V

ELECTRONIC FISCAL DEVICE OPERATIONS

Functions of
electronic
fiscal devices

12.-(1) The electronic fiscal devices supplied to users by the approved suppliers shall be capable of performing the following electronic operations-

- (a) receiving, manipulating, transmitting to the system, storing, and printing information as entered to it by the user;
- (b) record sales and issue fiscal receipts in form and manner prescribed under in Third Schedule of these Regulations;
- (c) keep memory as a read only fiscal memory and capable of storing data for at least five years;
- (d) cannot reverse entered sales data or any other information including dates;
- (e) create an in built reconnection reports of fiscal memory;
- (f) use wide enough paper rolls that can capture all important details of users' business transactions;
- (g) cannot delete any information or data that entered into the electronic fiscal device;
- (h) send an alarm to alert operators in case of memory disconnections
- (i) receiving and displaying alert messages from

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- operations resulted from any malpractice, error, or any inconsistent action noticed in the system;
- (j) allow Commissioner and his officers to view, read, and print all on going daily business transactions performed by users;
 - (k) create an in built link device that connects the user or trader with the system;
 - (l) provides security features for both hardware and software.
 - (m) capable of being used for instant recording of sales via electronic journal, instant issuance of fiscal receipts, instant storage of tax information.
 - (n) capable of issuing Z sales reports;
 - (o) the Electronic Fiscal Device shall be capable of recording any errors that occur in the course of users transactions

Use of
electronic
fiscal devices

13.-(1) Electronic fiscal devices shall be used in all categories of business transactions relating to goods or services involving users whereby each user shall use an electronic fiscal device suitable to the category, operation and type of his business transactions.

(2) A user shall always enter into his electronic fiscal device all required information relating to his business transactions and issue fiscal receipts or invoices to his customers.

(3) Where user's customers for any reasons are not present during or after the period of sale or purchase transactions, the user shall proceed to enter into his electronic fiscal device all required information pertaining to the transactions made and keep any generated fiscal receipts thereof.

(4) Each generated fiscal receipt or invoice shall bear a fiscal logo.

PART VI
ADMINISTRATION

Electronic
Fiscal Device
Technical
Committee

14.-(1) Commissioner General shall form an electronic fiscal device Technical Committee to assist him in all matters relating to technical aspects regarding the administration of these Regulations.

(2) The Commissioner General shall appoint not less

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than five persons from within the Tanzania Revenue Authority and other Institutions who shall be responsible for the formulation and implementation of all matters pertaining to the governance of these Regulations.

(3) The Technical Committee established under subregulation (1) shall consist of the chairman and secretary to the committee from within the Tanzania Revenue Authority and other members representing the following Institutions-

- (a) the Ministry responsible for Finance;
- (b) the Tanzania Revenue Authority;
- (c) the Tanzania Bureau of Standards;
- (d) the Tanzania Communication Regulatory Authority; and
- (e) any other person as may be deemed necessary;

(4) The electronic fiscal Device technical Committee shall advise the Commissioner on all matters pertaining to the governance of these Regulations including;

- (a) advising the Commissioner on all matters pertaining to the governance of electronic fiscal devices operationalization.
- (b) advising the Commissioner on the issuance of electronic fiscal devices certificate of usage upon satisfaction of the specified technical and functional characteristics.
- (c) inspecting the electronic fiscal device for which the certificate is issued as well as the repair activity operations;
- (d) rejecting the usage of defective electronic fiscal device.
- (e) advising the Commissioner to cancel the approved supplier where it is proved not to act in accordance to the electronic fiscal devices Regulations.

(5) The Secretary to the technical committee shall be accountable to the chairman of the committee and shall have the following duties and responsibilities;

- (a) properly register accreditation applications submitted to the Committee;
- (b) prepare agendas for committee meetings;
- (c) keep the minutes of committee meetings;

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- (d) prepare periodical performance reports as may be required;
- (e) carry out any other tasks assigned by the chairman of the Committee;
- (6) The Electronic Fiscal Device Technical Committee shall submit a report to the Commissioner from time to time as may be required.
- (7) Electronic Fiscal Device Technical Committee's advice shall not bind the Commissioner.

Fiscal logo

15.-(1) The Commissioner shall create or select a specific mark and register it with the Registrar of Marks for purposes of establishing a fiscal logo or may opt to use any of the already registered marks of Tanzania Revenue Authority.

(2) The Fiscal logo shall be elected by virtue of provision of sub regulation (1) shall be duly registered business mark to be used as an identification emblem in all fiscal documents.

(3) Every document printed and issued by an electronic fiscal device shall have a fiscal logo.

(4) The Commissioner shall, prior the use of the selected fiscal logo issue a public notice in the Newspaper of wide national circulation to inform the public on the selection and use thereof.

(5) The Commissioner may, at any time and after having sufficiently informed the general public, for reasons he deems fit, change an existing fiscal logo in place of another.

Requirements
to keep records

16.-(1) Every user shall ensure that all records entered into his electronic fiscal device are safely kept and secured by the authorized security measures recommended by the Commissioner.

(2) The user shall not temper with the records kept in his electronic fiscal device and shall ensure that the records in the electronic fiscal device are retained therein for a period of five years;

Inspection

17.-(1) The provisions of the Act shall apply in conducting inspection.

(2) The Commissioner may, in case of seizure of an electronic fiscal device in accordance with the provisions of the Action temporary basis issue a notice in writing to the user allowing the user to continue temporarily transacting business using manual receipts and invoices or provide the user with

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temporary electronic fiscal device to the user pending the outcome of the investigation.

(3) Where the electronic fiscal device is restored from the seizure, the user is required to key in the electronic fiscal device, all the information contained in the manually issued receipts and invoices at the start of operation of an electronic fiscal device.

Investigation

18.-(1) Commissioner may conduct investigation on any user where he has reasons to believe that the conduct of the user in using electronic fiscal device is contrary to any of the provisions of the Act and these Regulations.

(2) Where the Commissioner in the course of investigating the user, discovers that any provision of the Act or these Regulations has been infringed he may notify in writing the user the extent of the infringement committed and the consequences thereof.

(3) Where the user receives the notice referred to under sub regulation (2) of this regulation, he may within a period of seven days either deny the allegation contained in the notice in writing or request in writing the Commissioner to compound any of the detected offences committed in accordance with the provisions of section 49 of the Act.

(4) Where the user denies all the allegations contained in the notice referred to in sub regulation (2) of this regulation, the Commissioner may proceed to institute criminal proceedings against the user.

Periodic
Maintenance

19.-(1) The Commissioner shall set periodic technical maintenance time frame of users' electronic fiscal devices by way of issuing notice through the system and in a notice issued to the public through a newspaper with a wide national circulation ;

(2) Every user shall ensure that his electronic fiscal device undergoes periodic technical maintenance service within the time frame prescribed by the Commissioner.

(3) The technical maintenance service mentioned in sub regulation (2) of this regulation shall be performed by a qualified approved supplier's technician who holds the order of approval to provide such maintenance service of the electronic fiscal device model.

(4) Exceptional maintenance service of the electronic fiscal device shall not be conducted unless the respective user

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issues a notice of request to the approved supplier mentioned in sub regulation (3) of this regulation, with a copy to the Commissioner, specifying user's physical address and the nature of the request.

(5) The expenses for periodic maintenance of the electronic fiscal devices shall be covered by each user of the serviced device.

(6) The user shall, during maintenance services use alternative means of transacting business as mentioned under Regulations 17(2) of these Regulations.

(7) The supplier shall, once an approved technician has been appointed by supplier immediately notify in writing the Commissioner of the name, qualification and the authorization of the said technician and the Commissioner shall enter the name of that approved technician in his register.

(8) Where a Commissioner has reasons to believe that any approved technician is not capable of performing any of the duties required under these regulations he may prohibit such technician from conducting any maintenance of the electronic fiscal devices or activities relating to the administration of these Regulations and thereby strike out the name of such technician from his Register.

(9) The supplier and the user shall notify the Commissioner in writing of each technical maintenance done on users electronic fiscal device within a period of fourteen days from the date of maintenance.

PART VII
OFFENCES

Failure to use
electronic
fiscal device

20. Any person who is required to use electronic fiscal device under these Regulations and fails to do so for reasons beyond the provisions of the Act or these Regulations, Commits an offence and upon conviction is liable to a fine of not less than Tanzanian shillings three million or to of imprisonment for a term not exceeding twelve months, or to both.

Fraudulent use
of electronic
fiscal device

21. Any person who fraudulently takes steps of using electronic fiscal device in any manner aimed at misleading the system or the Commissioner commits an offence and upon conviction shall, in addition to payment of tax which would have been paid, pay a fine twice the amount of tax involved or four

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million shillings, whichever amount is greater or to imprisonment for a term not exceeding six months, or to both.

Tempering
with electronic
fiscal device
and software

22. Any person who deliberately tempers with or causes electronic fiscal device to work properly, commits an offence and upon conviction is liable to a fine of Tanzanian shillings not less than one million or to imprisonment for a term not exceeding three months, or to both.

Failure to
comply with
Regulation 7
and or
Regulation 10

23. Any person who fails to comply with any of the obligations under Regulation 7 or Regulation 10 of these regulations commits an offence and upon conviction is liable to a fine of Tanzanian shillings one million or to imprisonment for a term not exceeding three months, or to both.

Failure to
comply with
Regulation 30

24. Any person who fails to demand and retain a fiscal receipt or fiscal invoice or fails to report a denial of issuance of the said receipt or invoice as required by regulation 30 of these regulations commits an offence and upon conviction is liable for payment of twice of the amount of the tax evaded.

General
offence

25. Any person who commits an offence under these Regulations for which no specific penalty is provided shall be liable to a fine of Tanzania shillings one million or to a term of imprisonment not exceeding three months, or to both the fine and imprisonment.

PART VIII GENERAL PROVISIONS

Revocation
and
deregistration
of users'
license

26.-(1) The Commissioner may, for any good reason, revoke or deregister any identification number issued under sub regulation (2) of regulation 4 of these Regulations;

(2) Where the Commissioner revokes or deregisters an identification number under this regulation, the person affected shall immediately thereafter cease to use the device on which the identification number had been issued.

(3) In case a user has been deregistered under these Regulations the Electronic Fiscal Device will be disconnected with the system, however the user may be permitted to use the device after the device has been reconfigured by the

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Commissioner.

Appeals.

Cap. 408

27.-(1) Any person aggrieved by any act, omission or decision made by the Commissioner in the course of administering these Regulations may appeal to the Tax Revenue Appeals Board established under the Tax Revenue Appeals Act.

(2) Where an appeal has been preferred the procedure set out under the Tax Revenue Appeals Act shall apply.

Cost of
acquiring
devices

28.-(1) For purposes of enabling users to start using electronic fiscal devices, the Government of United Republic of Tanzania shall cover for the costs of purchasing the first batch of electronic fiscal devices in respect of identified categories of users.

(2) The identified users shall off set any money spent in purchasing the electronic fiscal devices in the manner set out under the First Schedule to these Regulations.

(3) For avoidance of any doubts, the term "first batch" as used in this regulation means the first purchase order of electronic fiscal devices to be made by the identified users mentioned in sub regulation (1) of this regulation and will not apply to those purchase orders made after the first purchase order of electronic fiscal devices.

Obligation to
retain fiscal
receipt by
customer

29.-(1) Every person to whom a fiscal receipt or invoice is issued shall demand and retain the receipt or invoice in his possession and shall upon a request made the Commissioner or any officer authorized by the Commissioner, produce the said receipt to the Commissioner or such authorized officer.

(2) Every person having demanded a fiscal receipt or fiscal invoice upon obtaining goods or services and is denied the said receipt or invoice, shall immediately report to the Commissioner through the quickest means of such incidence.

Deregistration
of user

30. Where a user has been deregistered under these Regulations, the electronic fiscal device shall be disconnected with the system, and the user may be permitted to use the device after the device has been reconfigured by the Commissioner.

Repeal of GN
No.284 of
2003

31. The Value Added Tax (General) (Amendment) Regulations, 2003 are hereby revoked.

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PART IX
TRANSITIONAL ARRANGEMENTS

Transitional
provision

32. The users who have not acquired the electronic fiscal devices shall, upon coming into force of these regulation continue to use manual tax invoices until such period as the Commissioner may direct.

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G.N. No. 192 (contd.)

FIRST SCHEDULE

(Made under Regulation 28)

COST FOR ACQUISITION OF ELECTRONIC FISCAL DEVICES

1. Cost incurred by traders for the purchase of an Electronic Fiscal Devices from approved supplier for the first time shall be borne by the Government. The cost shall be set off from the output tax on submission of the VAT return, one month following the month of the purchase under the normal refund system.

SECOND SCHEDULE

(Made under Regulation 12)

TECHNICAL SPECIFICATIONS

FOR ELECTRONIC FISCAL DEVICES

PART I

GENERAL TECHNICAL REQUIREMENTS

1. The electronic Fiscal Device shall have the following general technical requirements:-
 - (a) Language Support: All information technologies must provide support for English. Specifically, all display technologies and software must be ISO certified.
 - (b) Dates: All information technologies must properly display, calculate, and transmit date data, including, but not restricted to 21st-Century date data.
 - (c) Electrical Power: All active equipment must have in-built power adapter or external power adapter to operate on: voltage range and frequency range of AC 220v +/- 20v, 50Hz - 60Hz to 6, or +24. All active equipment must include power plugs in British standard.
 - (d) Environmental: Unless otherwise specified, all equipment must operate in environments of temperature, humidity, and dust conditions of, -10 to +60 degrees centigrade, 20-80 percent relative humidity, and 0-40 grams per cubic meter of dust.
 - (e) Safety:
 - (i) Unless otherwise specified, all equipment must operate at noise levels no greater than 65 decibels.
 - (ii) All electronic equipment that emit electromagnetic energy must be certified as meeting emission standard; US FCC class B or EN 55022 and EN 50082-1, or the equivalent.

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PART II HARDWARE SPECIFICATIONS

Physical Features

2. The electronic Fiscal Device shall have the following physical features:-
 - (a) To have a Fiscal Memory in-built in Raisin Epoxy that can not be erased by mechanical, chemical or electromagnetic interference;
 - (b) To have a screw with a sealable top that can be sealed with lead or wax and sealed with a unique seal issued to the supplier. The machine should not be able to be opened unless the seal is broken and screw removed;
 - (c) To have a port preferred USB and ETHERNET or RS 232 ports that can facilitate connection to the computer;
 - (d) To have display screen showing the inputs and output of the electronic fiscal device to user and customer as well;
 - (e) To have display screen capable of taking up to 13 digits inclusive of 2 decimal places;
 - (f) To have back up battery which can go for at least 48 hours without external power supply or can use external battery in areas without electricity;
 - (g) To have real time clock;

Electronic Journal Capabilities

3. The electronic Fiscal Device shall have the following Electronic Journal Capabilities:-
 - (a) Shall have Multi-Media Card Electronic Fiscal Journal or Signal Device Electronic Fiscal Journal that records all the transactions and other information that are printed on the Electronic Fiscal Device ;
 - (b) First Electronic Journal shall activate the start of fiscalization and hence begin recording the Sales data and produce fiscal receipts without which a machine cannot function;
 - (c) The activated electronic fiscal device shall send a message to the system for registration to enable it send the daily Z sales report. The message shall contain at least serial number, date and time of activation, and licence number of the electronic fiscal device;
 - (d) The electronic journal data should neither be deleted nor reused;
 - (e) Electronic Fiscal Journal cannot be reused when it is full;
 - (f) The Electronic Fiscal Devices should record the data as from the date when the electronic journal was last updated and keep a record of all previous changes;
 - (g) The Electronic Fiscal Journal can be moved to a card reader to allow viewing of the transactions details stored. The data inside Electronic Fiscal Journal is automatic managed in a read-only;

Fiscal Memory Capabilities

4. The electronic fiscal device shall have the following fiscal memory capabilities:-

The fiscal memory should record the following data:

 - (a) The date and time of commencing and ceasing the daily operations;
 - (b) The EFDs identification number. This is a unique number that identifies the user and the EFD itself.
 - (c) The tax rates assigned to the description of goods and services;

Value Added Tax (Electronic Fiscal Devices)

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- (d) The value of the sales without the tax, the value of sales exempted from tax divided into categories of individual tax rates, total amount of the tax and the total amount of the sales, including tax;
- (e) The serial numbers and the dates for the resetting of the report every twenty four hours;
- (f) The numbers and dates of the resetting of the register memory and the information on the initiation of resetting and the methods of its performance;
- (g) All amendments, corrections and cancellations,
- (h) A minimum of 2,400 daily Z sales reports;
- (i) Reconnection reports each time the fiscal memory is disconnected;
- (j) The recorded data in the memory and record that data in the control paper roll electronic fiscal journal;

Printing Capabilities

5. The electronic fiscal device shall have the following printing capabilities:-
- (a) print the daily, monthly and annual reports;
 - (b) print the sales records from its memory as per standard time units (day, month, year);
 - (c) automatic self generation of daily Z reports every 24 hours;
 - (d) print on every receipt a TRA with a non-standard font;
 - (e) print data recorded in the memory and by commands given through the keyboard;
 - (f) inserting the unique license number of the electronic fiscal device on each issued fiscal receipt;
 - (g) use of fiscal paper and ink with ultra violet TRA Logo made in a unique, non-standard form on the electronic fiscal device in order to allow inspectors to identify genuine fiscal receipts;
 - (h) reprint a fiscal receipt or any other document in case of disconnection or paper jam;
 - (i) Can easily replace paper rolls ;
 - (j) Equipped with sharp paper cutters;
 - (k) use English language;

Security and Reliability

6. The electronic fiscal device shall have the following security and reliability:-
- (a) has password that will be uniquely used by users and the facility to change password. The minimum length of the password must be 6 digits;
 - (b) must be registered on protected memory and not modified;
 - (c) must be kept free from computer virus attack;
 - (d) Has internal authentic data management;
 - (e) Has intrinsic protection against unauthorized actions;
 - (f) has application upgrades that run independently without confronting security functions;
 - (g) can automatically save configured data and records on permanent memory;
 - (h) can automatically handle electronic journal memory of all sorts;
 - (i) has rechargeable internal batteries as well as power supplies;
 - (j) can print Z sales report before any configuration change;
 - (k) can not allow update of stored data or reverse of transactions;
 - (l) Has unique serial number from the manufacturer allocated per country in this case Tanzania. Meaning that can only be used in Tanzania not else where;

Value Added Tax (Electronic Fiscal Devices)

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Connectivity

7. The electronic fiscal device shall have the following connectivity:-
 - (a) Internal GPRS modem that allows transmission of data upon every daily Z closure to TRA over GSM Network using SIM cards issued by approved GSM network provider by TRA and encrypted with a unique algorithm.
 - (b) All Z data should be transmitted to and confirmation received from the system. The EFD should be capable of re-transmitting the "Z" report in case a network failure occurs;
 - (c) Shall allow status queries to be made using the GPRS modem from the Commissioner and be able to transmit requested information on transaction and statistics upon request immediately. A detailed exhaustive description of the protocol must be provided and secured with unique encrypted codes.

Programming Capabilities

8. The electronic fiscal device shall have the following programming capabilities:-
 - (a) shall allow programming of taxes with only 20 changes and header only 10 changes. These changes must be recorded on electronic fiscal memory;
 - (b) shall allow configuration in the electronic fiscal device possible via a connected keypad and through a standard personal computer.
 - (c) Allows programming of at least 6 different tax codes ;
 - (d) Allows date format for all printed documents to be in the form of DD-MM-YYYY:HHMMSS;
 - (e) Do not erase the programmed and recorded data when the internal battery of the machine becomes weak or discharged completely;
 - (f) allow direct printing of all recorded data on both fiscal memory and electronic journal from the electronic fiscal device using a keypad device or viewing and printing from a standard personal computer by connecting the device using a personal computer interface such as USB, RS232 or Ethernet;
 - (g) Can not reverse the electronic fiscal device dates and time less than last transactional date.

Devices Compliance

9. The electronic fiscal device shall have the following device compliance:-
 - (a) approved by international recognised bodies; and evidence must be provided to the Commissioner for the accreditation of such bodies prior to approving the use of electronic fiscal devices in Mainland Tanzania.
 - (b) Certified as relevant device for performance of work intended. A certificate with full annexes of all tests performed on the electronic fiscal device and results thereon must be submitted to the Commissioner for approval.
 - (c) Supplied with its manual, software, accessories and all necessary documentations.

PART III FISCAL MANAGEMENT SOFTWARE

10. Fiscal management software is intended to run on the system that shall be used to receive all transactions or Z-reports from all electronic fiscal devices and generate various required reports. The software shall have the following features as minimum:

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1. **Architecture Requirement**
 - 1) must be able to run in 64x bits servers
2. **Operating System Platform Requirement**
 - 1) must be able to run in either Linux or Windows platform;
 - 2) must be a web based application to enable Commissioner's officers access central server remotely;
3. **Database Requirement**
 - 1) must be able to connect on the oracle 10g database;
4. **Interface Requirement**
 - 1) must be able to interface with the system running on the above mentioned platforms and database
5. **Security Requirement**
 - 1) must have user management console and authenticate Commissioner's officers on login
6. **Operational Requirements**
 - 1) The software must be capable of browsing and connecting to an electronic journal of any fiscal device in the network and retrieve in a read-only mode the transactions entered;
 - 2) must allow the Commissioner's officers to change tax rates to all electronic fiscal devices centrally as required by the tax laws;
 - 3) The software shall send a confirmation message to newly activated devices to enable them send daily Z report;
 - 4) must allow Commissioner's officers to produce customized reports;
7. **Operational Reports**

The fiscal software must allow Commissioner's officers to produce the user defined reports described as follows:

 1. **Daily gross sales**

The daily report shall contain the following information for any given trader:

 - Serial number of the transaction
 - Location of the taxpayer
 - User Identification Number of the Electronic Fiscal Device
 - Taxpayer Identification number (TIN) of the customer
 - VAT Registration Number (VRN) if any
 - Discounts (if any)
 - Net value
 - VAT rate
 - VAT amount and
 - Total gross sales and cumulative totals by distinguishing between taxable, exempt and zero rated.

Value Added Tax (Electronic Fiscal Devices)

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The system must allow user to filter the daily report according to taxable, exempt, zero rated sales, or any required label.

2. **Weekly gross sales**

The weekly gross sales shall contain daily gross sales (Z daily transaction records).

3. **Monthly gross sales**

Monthly gross sales shall contain daily gross sales (Z daily transaction records) with weekly sub totals.

4. **Annual gross sales**

The annual gross sales shall contain daily gross sales (Z daily transaction records) with monthly sub totals.

5. **Number of Electronic Fiscal Device Interruptions**

The electronic fiscal devices interruption report shall contain the following information:

- Serial numbers of electronic fiscal devices interventions
- Number of interventions
- License number of the machine intervened
- Serial number of the machine disconnected
- Number of disconnections
- Number of electronic journal replacement
- Date and time
- Type of errors and number of errors
- Receipts/Invoices in which errors occurred

This report must be able to distinguish between disconnections, errors, change of name and interventions to the device.

The system should allow user to filter report according to taxable, exempt, zero rated sales or any required label.

6. **Daily, Monthly and Annual Comparable Report by Sector**

- Number of receipts/invoices issued
- Sales made in terms of taxable, zero rated and exempt supplies.

7. **Daily, Monthly and Annual Comparable Report by Location**

- Number of receipts/invoices issued
- Sales made in terms of taxable, zero rated and exempt supplies

8. **Daily, Monthly and Annual Comparable Report by Products/Items**

- Number of receipts/invoices issued
- Sales made in terms of taxable, zero rated and exempt supplies

The comparable report by sector, location, and item/product as referred in appendix III, IV and V respectively must distinguish

Value Added Tax (Electronic Fiscal Devices)

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between taxable, exempt and zero rated supplies, and contain the following information;

- Date/period selected for comparison
- Number of receipt/invoice issued
- Sales made
- Total and cumulative totals

9. **Comparison Between Amounts Declared in VAT Monthly Return Against Sales**

The comparison report between the amount declared in VAT monthly return and electronic fiscal devices sales as referred in appendix IV shall contain the following information:

- Sales as per VAT return (taxable, exempt and zero rated);
- Sales as per Electronic Fiscal Device (taxable, exempt and zero rated);
- Variance (taxable, exempt and zero rated).

Value Added Tax (Electronic Fiscal Devices)

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THIRD SCHEDULE

(Made under Regulation 16)

REQUIRED RECORDS AND INFORMATION TO BE GENERATED BY ELECTRONIC FISCAL DEVICE

PART I

Fiscal Receipt (Electronic Fiscal Device Receipt)

1. The fiscal receipts generated by Electronic Fiscal Device shall have the following contents:
 - (i) The words: "START OF LEGAL RECEIPT" at the top and "END OF LEGAL RECEIPT" at the bottom;
 - (ii) The name and address of the user of the registered device;
 - (iii) The VAT registration number of the user of the device;
 - (iv) Taxpayer Identification Number (TIN) of the user of the registered device;
 - (v) Name and address of the purchaser;
 - (vi) The VAT registration number and TIN of the purchaser;
 - (vii) The identification number of the device;
 - (viii) The name, quantity, unit price, item description, tax rate chargeable on and the value of the recorded sale of goods or services;
 - (ix) The tax amount payable;
 - (x) Discounts, mark ups, changes, corrections;
 - (xi) The date and time of issue of the receipt;
 - (xii) The total amount payable, tax inclusive;
 - (xiii) Daily ascending serial number for a Legal Fiscal Receipt;
 - (xiv) The fiscal logo.

Fiscal Invoice (Electronic Fiscal Device Invoice)

2. The fiscal invoice generated by Electronic Fiscal Device shall have the following contents:
 - (i) The name and address of the user of the registered device;
 - (ii) The VAT registration number of the user of the device;
 - (iii) Taxpayer identification number (TIN) of the user of the registered device;
 - (iv) Name and address of the purchaser;
 - (v) The VAT registration number and TIN of the purchaser;
 - (vi) The identification number of the device;
 - (vii) The name, quantity, unit price, item description, tax rate chargeable on and the value of the recorded sale of goods or services;
 - (viii) The tax amount payable;
 - (ix) Discounts, mark ups, changes, corrections;
 - (x) The date and time of issue of the invoice;
 - (xi) The total amount payable, tax inclusive;
 - (xii) Daily ascending serial number for a Legal Fiscal Invoice;
 - (xiii) The fiscal invoice bears electronic signature beneath after the end of the business transactions.

Value Added Tax (Electronic Fiscal Devices)

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Daily Report

3. The electronic fiscal device shall generate "Z" daily transaction report, even where no daily transaction has taken place and the daily running totals in the working memory give zero.

The information printed on the "Z" report shall be contained between the phrase "START OF LEGAL RECEIPT" and "END OF LEGAL RECEIPT".

The information to be contained in a daily Report ("Z" Daily transaction record) from Electronic Fiscal Device shall be as follows:

- (i) Name or trading name and address of the business
- (ii) Taxable goods/services
- (iii) VAT Registration Number (VRN) and Tax Identification number (TIN)
- (iv) Tax offices which assess the taxpayer/users of the approved electronic fiscal device
- (v) Heading "Z" daily transaction report.
- (vi) The serial number of the Z daily transaction report
- (vii) The identification number of the approved electronic fiscal device, where there is more than one approved electronic fiscal device in the same out let
- (viii) The time and date the "Z" daily transaction report was generated
- (ix) The daily running and cumulative totals, such as:
 - Taxable supplies
 - Total gross sales
 - Total gross sales (if any)
 - Any reports from the tax data memory since the previous (last) "Z" daily transaction report was generated stating:
 - ✓ The number of revenue receipts generated for the day
 - ✓ Changes in VAT prices (in details from....to....)
 - ✓ Discounts, mark ups, changes, corrections
 - ✓ Number of working memory errors, name changes (in details from.... To...)
 - ✓ Number of printer disconnections
 - ✓ Number of interventions by authorized engineer or technician.
- (x) The reports from the data memory from when the approved Electronic Fiscal Device was registered including the current tax daily transaction, stating:
 - The running VAT totals (one for each VAT rate)
 - Total gross supplies the electronic fiscal device was commissioned, distinguishing between zero-rated, taxable and exempt supplies.
 - Number of revenue receipts generated
 - Total number of VAT rate charges
 - Total number of working memory errors
 - Total number of name changes
 - Total number of spontaneous printer disconnections
 - Number of interventions by authorized engineer or technician
- (x) The license number of the approved electronic fiscal device.

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Monthly Report

4. The approved electronic Fiscal Device must be capable of reading and printing the content of the data memory at all times by selecting any calendar period (from.....to) or by selecting two different "Z" daily transaction record numbers (the first and the last).
The information to be found in a monthly report should include:
- (i) Name or trading name and address of the business
 - (ii) Taxable goods/services
 - (iii) VAT Registration Number (VRN) and Taxpayer Identification Number (TIN)
 - (iv) Tax offices which assess the taxpayer/users of the approved Electronic Fiscal Device
 - (v) Heading "Z" Monthly report.
 - (vi) The identification number of Commissioner's approved electronic fiscal device, where there are more than one Commissioner's approved electronic fiscal device in the same out let
 - (vii) The time and date the "Z" daily transaction report was generated
 - (viii) For each "Z" daily transaction record;
 - The serial number of the "Z" daily transaction report and the date it was generated
 - The amounts in VAT for the day covered by the daily transaction report in question (one for each rate)
 - Total gross sales covered by the "Z" daily transaction report in question, distinguishing between zero-rated, taxable and exempt supplies
 - Number of revenue receipts generated for the day covered by the "Z" daily transaction report in question
 - Number of VAT rate changes for the day covered by the "Z" daily transaction report in question
 - The number of working memory errors for the day covered by the "Z" daily transaction report in question
 - The number of name changes for the day covered by the "Z" daily transaction report in question
 - The number of spontaneous printer disconnections for the day covered by the "Z" daily transaction report in question
 - Number of interventions by the authorized engineer or technician
 - (ix) The approved Electronic Fiscal Device tax data memory reports for the period in question, stating:
 - The running VAT totals (one for each VAT rate)
 - Total gross sales distinguishing between zero-rated, taxable and exempt supplies
 - Total of number of VAT rate changes
 - Total number of working memory errors
 - Total number of name changes
 - Total number of spontaneous printer disconnections
 - Total number of interventions by authorized engineer or technician
 - (x) The registration number of the Commissioner's approved electronic fiscal device

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Annual Report

5. The approved Electronic Fiscal Device must be possible to read and print a summary report of the content of the tax data memory at all times by selecting any calendar period (from...to...) or by selecting two different "Z" daily transaction report numbers (the first and the last).

The annual report shall contain the following:

- (i) Name or trading name and address of the business
- (ii) Taxable goods/services
- (iii) VAT Identification Number and Taxpayer Identification Number
- (iv) Tax office which assesses the owner/user of the Commissioners approved Electronic Fiscal Device
- (v) The heading "Annual Report"
- (vi) The identification number of the approved electronic fiscal device, where there is more than one approved electronic fiscal device in the same out let.
- (vii) The time and date the "Z" daily transaction report was generated
- (viii) The approved Electronic Fiscal Device tax data memory reports for the period in question, stating:
 - The running VAT totals (one for each VAT rate)
 - Total gross revenue distinguishing between zero-rated, taxable and exempt supplies
 - Number of revenue receipts generated
 - Total number of VAT changes
 - Total number of working memory errors
 - Total number of name changes
 - Total number of spontaneous printer disconnections
 - Total number of "interventions" by authorized engineer or technician
- (ix) The registration number of the electronic fiscal device.

PART II

OPERATIONAL REPORTS

6. The following reports shall be generated by the system from the Tanzania Revenue Authority database.

Daily gross sales

The daily report shall contain the following information for any given trader:

- Serial number of the transaction
- Location of the taxpayer
- License number of the Electronic Fiscal Device
- Taxpayer Identification number (TIN) of the customer
- VAT Registration Number (VRN) if any
- Receipt/invoice number
- Items sold
- Quantity
- Unit Price
- Values

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- Date of the transaction
- Discounts (if any)
- Net value
- VAT rate
- VAT amount and
- Total gross sales and cumulative totals by distinguishing between taxable, exempt and zero rated.

The system should allow user to filter report according to taxable, exempt or zero rated sales, or any required label.

Weekly gross sales

The weekly gross sales shall contain daily gross sales (Z daily transaction records).

Monthly gross sales

Monthly gross sales shall contain daily gross sales (Z daily transaction records) with weekly sub totals.

Annual gross sales

The annual gross sales shall contain daily gross sales (Z daily transaction records) with monthly sub totals.

Number of Electronic Fiscal Device Interruptions

The Electronic Fiscal Device interruption report shall contain the following information:

- Serial numbers of Electronic Fiscal Device interventions
- Number of interventions
- Licence number of the electronic fiscal device intervened
- Serial number of the machine disconnected
- Number of disconnections
- Number of electronic journal replacement
- Date and time
- Type of errors and number of errors
- Receipts/Invoices in which errors occurred

This report should be able to distinguish between disconnections, errors, change of name and interventions to the device.

The system shall allow user to filter report according to taxable, exempt or zero rated sales or any required label.

The sample format of the report shall be as indicated in Appendix 5.

Daily, Monthly and Annual Comparable report by sector, location and products/items

- i. **Daily, Monthly and annual Comparable report by sector**
 - Number of receipts/invoices issued
 - Sales made in terms of taxable, zero rated and exempt supplies

Value Added Tax (Electronic Fiscal Devices)

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- ii. **Daily, Monthly and annual Comparable report by location**
 - Number of receipts/invoices issued
 - Sales made in terms of taxable, zero rated and exempt supplies
- iii. **Daily, Monthly and annual comparable report by products/items**
 - Number of receipts/invoices issued
 - Sales made in terms of taxable, zero rated and exempt supplies
- iv. Total gross supplies the Electronic Fiscal Device was commissioned, distinguishing between
 - Taxable,
 - Exempt,
 - Zero rated supplies.

The comparable report by sector, location, and item/product should contain the following information:

- Date/period selected for comparison
- Number of receipt/invoice issued
- Sales made (taxable, exempt or zero rated)
- Total and cumulative totals

Comparison between amount declared in VAT monthly return against sales

The comparison report between the amount declared in VAT monthly return and electronic fiscal device sales shall contain the following information:

- Sales as per VAT return (taxable, exempt and zero rated)
- Sale as per Electronic Fiscal Device (taxable, exempt and zero rated)
- Variance (taxable, exempt and zero rated)

Value Added Tax (Electronic Fiscal Devices)

G.N. No. 192 (contd.)

FOURTH SCHEDULE

(Made under Regulation 6)

ELECTRONIC FISCAL DEVICE SUPPLIERS APPROVAL PROCEDURE

For the purpose of Suppliers Registration/Certification and EFD licensing, the following documentation and process shall be adopted before the machine is licensed and Supplier certified by the Commissioner.

- (i) Detailed specification of the machines supplier plans to introduce in the market, in compliance with the specification described in the Electronic Fiscal Device Regulations, 2010
- (ii) Name of the manufacturers of the machines and brief history
- (iii) Certificate from the manufacturers/importers
- (iv) Names of countries where the machines have been successfully operating.
- (v) Brief explanation of security features for software and hardware
- (vi) Information on whether the EFD can securely interface with taxpayers systems in case a taxpayer is already using other machines and capable of transmitting information to TRA central database.
- (vii) Brief back ground of supplier's business and experience in dealing with the machines.
- (viii) Supplier's detailed training program for the operation and programming of the machines, the length of time required for this training, the training fees if any.
- (ix) The technical, maintenance and repair service that the supplier will provide and the replacement parts supplier will keep in their inventory.
- (x) The amount of finance the supplier plans to allocate to the project
- (xi) Expected selling price for the machines
- (xii) The guarantee supplier will provide in case of malfunction
- (xiii) Supplier's Bankers
- (xiv) List of qualified technical staff capable for performing periodic maintenance
- (xv) Any other relevant information the supplier's may wish to include in the business plan
- (xvi) Further to the above mentioned information the proposal should be accompanied with the following documents:
 - (a) operation and maintenance catalogues
 - (b) photographs/block diagram
 - (c) component lists
 - (d) descriptive reports and security features write-upSample of all documents printed by the machine
 - (e) Certificate of the safety for the electronic tax register or printer.

Dar es Salaam
24th May, 2010

MUSTAPHA HAIDI MUKULO (MP),
Minister for Finance and Economic Affairs

1944-1945

CONFIDENTIAL - SECURITY INFORMATION

SECRET

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