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CUSTOMS AND EXCISE TAX ACT, 1997
(ACT NO. XII OF 1997)

Customs and Excise Tax (Receipts) Regulations, 1997

IN exercise of the powers conferred by subsection (2) of section 39 and section 75 of the Customs and Excise Tax Act, 1997, hereinafter in these regulations referred to as "the Act", the Minister of Finance and Commerce has made the following regulations:–

Citation and commencement.

1. (1) These regulations may be cited as the Customs and Excise Tax (Receipts) Regulations, 1997.

(2) These regulations shall come into force on the 1st July, 1997.

Interpretation.

2. (1) In these regulations, unless the context otherwise requires –

"cash register" means a cash register which conforms with the requirements specified in regulation 10 of these regulations:

"receipt" means a receipt or invoice issued on a form supplied or approved in writing by the Director and containing all the information and details required to be specified thereon in accordance with the said form or a receipt issued by means of a cash register.

(2) Other words or expressions shall have the meaning assigned to them in the Act.

Obligation to issue receipt.

3. Subject to the other provisions of these regulations every registered person who makes a sale of any product, or the provision of any service shall, except where he is by law required to issue a tax invoice in respect of that sale, issue a receipt in accordance with these regulations for the consideration paid to him for that sale or provision and such receipt shall, unless it has been issued before the payment is made, be issued and delivered to the person who effects the payment or to the person to whom the sale or provision is made immediately after payment has been effected, to the extent covered by that payment:

Provided that in respect of a sale or provision for which no consideration is paid the receipt shall be issued immediately after the sale is made.

Receipts by means of a cash register.

4. (1) Subject to the provisions of regulations 5, 6 and 7 of these regulations, a receipt issued by a person who is a retailer or whose business includes sales of food referred to in the Fifth Schedule to the Act shall be issued by means of a cash register:

Provided that in respect of any sale made by such person in any period during which he is unable, for a reasonable cause, to issue a receipt by means of a cash register, he shall issue a receipt on a form supplied by the Director.

(2) For the purposes of paragraph (1) of this regulation, the following shall not be deemed to constitute a reasonable cause:

(a) not being in possession of a cash register;

(b) not being in possession of stationery or other material required for the functions of the cash register;

(c) defects in the functioning of a cash register except where prompt and reasonable measures have been taken to remedy such defects.

Door to door sales of gas, milk or bread.

5. (1) A person who sells from a vehicle either by door-to-door delivery, or by delivery to the public on a public road, of gas, milk and milk products or bread shall not be required to issue a receipt for every such sale if he issues one receipt (hereinafter in this regulation referred to as "a daily receipt") which accounts for the said sales made on each day in the manner set out hereafter.

(2) A daily receipt shall be a receipt which shows the difference between the products loaded on the vehicle from which the said sales are made and the products remaining on the vehicle after the said sales are made for that day as if such difference represented products sold in one supply.

(3) A person who issues daily receipts shall keep the originals thereof together with the other records he is required to keep for the purposes of the Act.

(4) A person who issues daily receipts shall be required to issue receipts in accordance with the other regulations of these regulations in respect of any sales not referred to in this regulation.

Sales of products by means of vending machines.

6. (1) A receipt in respect of sales of products made by means of a vending machine shall account for the difference in the products stocked in the machine every time and immediately after products are

loaded therein and the products stocked in the machine immediately before products are loaded again therein as if that difference represented products sold in one supply:

Provided that the first receipt to be made in accordance with this regulation by a person who is a registered person on the 1st July, 1997 shall account for the difference of the products stocked in the machine on the 1st July, 1997 and the products stocked therein immediately before the first time after 1st July, 1997, that products are loaded therein.

(2) A person who supplies products by means of a vending machine shall take readings of stocks every time products are loaded into the machine and he shall keep a record of such readings and the original of all receipts issued in accordance with this regulation together with the other records he is required to keep for the purposes of the Act.

Sales by means of machines.

7. (1) In respect of sales made by means of a machine operated by coins, a receipt shall be issued every time coins are withdrawn from the machine, and shall account for the value of the coins so withdrawn as if that value represented the value sold in one supply.

(2) A person who makes sales in a manner referred to in paragraph (1) of this regulation shall keep a record of all coins withdrawn from and of all coins and products stocked by him (if any) in the machine, and shall keep the original of all receipts issued in accordance with the said paragraph together with the other records he is required to keep for the purposes of the Act.

(3) In respect of sales made by means of a machine operated by an electronic card or by any other token, a receipt shall be issued every time a card or other token is sold and shall account for the price charged or chargeable for the sale of that card or token as if the sale of the card or other token represented the sale that can be supplied by the use of that card or other token.

Accounting for receipts supplied or approved by the Director.

8. (1) Every person who is supplied with forms of receipts by the Director shall account for all such forms by keeping in his possession, and producing at the request of the Director, all unused forms, and by keeping one copy and producing to the Director another copy of the receipts drawn out on such forms and of all cancelled forms.

(2) Copies of used and cancelled forms of receipts supplied by the Director shall be delivered to the Director as soon as possible after the booklet or other form of binding in which the receipts have been supplied have been fully used or at such other date as the Director may require.

(3) Every person who issues receipts on forms approved by the Director shall account for all such forms in such manner as may be directed by the Director, and for this purpose the Director may give such directions regarding the processing, recording and storing of the forms and of the information to be given therein as he may deem appropriate.

(4) Any registered person who fails to account for a form of receipt in the manner prescribed in this regulation shall be presumed, unless the contrary is proved, to have failed to account for a sale or provision.

Exemption from obligation to issue receipt.

9. (1) The Director may, by means of a notice in writing, exempt any person, and by means of a notice published in the Gazette exempt any class of persons from any obligation imposed by these regulations, and such exemption may be given for such time and with such limitations and subject to such conditions as may be specified in the said notice.

(2) The Director may at any time by means of a notice in writing or by means of a notice published in the Gazette, as the case may require, revoke any exemption given in terms of this regulation.

Cash registers.

10. A cash register shall –

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(a) cater for the functions listed in the Customs and Excise Tax (Fiscal Devices) Regulations, 1997; and

(b) be of a type specifically approved by the Director by means of a notice published in the Gazette.

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