L.N. 158 of 1994

VALUE ADDED TAX ACT, 1994
(ACT NO. XII OF 1994)

Value Added Tax Act (Fiscal Receipts) Regulations, 1994

IN exercise of the powers conferred by sections 40, 41 and 61 of the Value Added Tax Act, 1994, hereinafter in these regulations referred to as "the Act", the Minister of Finance has made the following regulations:—

Citation and commencement.

1. (1) These regulations may be cited as the Value Added Tax Act (Fiscal Receipts) Regulations, 1994.

(2) These regulations shall be deemed to have come into force on the 1st September, 1994.

Interpretation.

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

"fiscal cash register" means a cash register which conforms with the requirements specified in regulation 11 of these regulations;

"fiscal receipt" means a receipt or invoice issued on a form supplied or approved in writing by the Commissioner 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 fiscal cash register.

(2) Other terms shall have the meaning assigned to them in the Act.

Obligation to issue receipt.

3. Subject to the other provisions of these regulations, every taxable person who makes a taxable supply or a supply referred to in Part One of the Second Schedule to the Act (exempt with credit supply) shall, except where he is required to issue a tax invoice in respect of that supply, issue a fiscal receipt in accordance with these regulations for the consideration paid to him for that supply.

Receipts by means of a fiscal cash register.

4. (1) Subject to the provisions of regulations 5, 6 and 7 of these regulations, a fiscal receipt issued by a person who is a retailer or whose business includes supplies of food referred to in item 1 of the Fifth Schedule to the Act shall be issued by means of a fiscal cash register: provided that in respect of any supply made by such person in any period during which he is unable, for a reasonable cause, to issue a fiscal receipt by means of a fiscal cash register, he shall issue a fiscal receipt on a form supplied by the Commissioner.

(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 fiscal cash register;

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

(c) defects in the functioning of a fiscal 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 makes supplies from a vehicle consisting in door-to-door delivery, or in the delivery to the public on a public road, of gas, milk and milk products or bread shall not be required to issue a fiscal receipt for every such supply if he issues one fiscal receipt (hereinafter in this regulation referred to as "a daily receipt") which accounts for all the said supplies made on each day in the manner prescribed in the other provisions of this regulation.

(2) A daily receipt shall be a fiscal receipt which accounts for the difference between the goods loaded on the vehicle from which the said supplies are made and the goods remaining on the vehicle after the said supplies are made for that day as if such difference represented goods supplied 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 fiscal receipts in accordance with the other regulations of these regulations in respect of any supplies not referred to in this regulation.

Supplies of goods by means of vending machines.

6. (1) A fiscal receipt in respect of supplies of goods made by means of a vending machine shall account for the difference in the goods stocked in the machine every time and immediately after goods are loaded therein and the goods stocked in the machine immediately before goods are loaded again therein as if that difference represented goods supplied in one supply: provided that the first receipt to be made in accordance with this regulation by a person who is a taxable person on the 1st January, 1995 shall account for the difference in the goods stocked in the machine on the 1st January, 1995 and the goods stocked therein immediately before the first time in 1995 that goods are loaded therein.

(2) A person who makes supplies of goods by means of a vending machine shall take readings of stocks every time goods 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.

Services supplied by means of machines.

7. (1) A fiscal receipt in respect of supplies of services made by means of a machine operated by coins 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 of services supplied in one supply.

(2) A person who makes supplies referred to in paragraph (1) of this regulation shall keep a record of coins withdrawn from and of coins and goods 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) A fiscal receipt in respect of supplies of services made by means of a machine operated by an electronic card or by any other token shall be issued every time a card or other token is supplied and shall account for the price charged or chargeable for the supply of that card or token as if the supply of the card or other token represented the supply of services that can be supplied by the use of that card or other token.

Accounting for fiscal receipts supplied or approved by the Commissioner.

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

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

(3) Every person who issues fiscal receipts on forms approved by the Commissioner shall account for all such forms in such manner as may be directed by the Commissioner, and for this purpose the Commissioner 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 taxable person who fails to account for a form of fiscal receipt in the manner prescribed in this regulation shall be presumed, unless the contrary is proved, to have failed to account for a taxable supply.

Exemption from obligation to issue fiscal receipt.

9. (1) The Commissioner may, by means of a notice in writing, exempt any person, and may 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 Commissioner 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 be, revoke any exemption given in terms of this regulation.

Obligation to retain and produce receipt.

10. Every person to whom a fiscal receipt is issued shall retain the receipt in his possession for a period of twenty-four hours and shall, upon a request made during the said time by the Commissioner or any officer authorized by the Commissioner, produce the said receipt to the Commissioner or such authorized officer.

Fiscal cash registers.

11. (1) A fiscal cash register shall —

(a) cater for the functions listed in paragraph (2) of this regulation; and

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

(2) The functions for which a fiscal cash register must cater for the purpose of subparagraph (a) of paragaph (1) of this regulation are:

(a) printing of an itemised receipt for the supplies made in each transaction indicating:

(i) the name and address of the supplier and the Value Added Tax registration number,

(ii) the goods or services supplied,

(iii) the quantity of each item supplied,

(iv) whether each item is taxable or exempt,

(v) the total, inclusive of tax, of the consideration paid for the supplies included in the transaction,

(vi) serial number of transaction,

(vii) the tax logo type as specified by the Commissioner,

(viii) cash register serial number,

(ix) date and time of supply,

(x) and/or such other details as the Commissioner may require;

(b) registering of all day-to-day transactions on a printed journal;

(c) storing of predefined data in an inaccessible and unalterable memory.

Revokes L.N. 95 of 1994.

12. The Value Added Tax (Fiscal Receipts) Regulations, 1994, are hereby being revoked.