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SUPPLEMENT

Statutory Instrument

No. 82—The Tax Procedures Code (E-Invoicing and E-Receipting) Regulations, 2020.

General Notice No. 570 of 2020.

THE MARRIAGE ACT [Cap. 251 Revised Edition, 2000] NOTICE

[Under Section 5 of the Act]

PLACE FOR CELEBRATION OF MARRIAGE

Registry No: 12010000027276-00398

IN EXERCISE of the powers conferred upon me by Section 5 of the Marriage Act, I hereby license the place of Public Worship mentioned in the Schedule hereto to be a place for celebration of marriages.

SCHEDULE

Church	—	University Community Fellowship Church
Denomination	—	Baptist
Village	—	Zone II
Parish	—	Muluka II
Sub-County	—	Makerere University
County	—	Kawempe Division South
District	—	Kampala

PROF. EPHRAIM KAMUNTU (MP)
Minister of Justice and Constitutional affairs.

General Notice No. 571 of 2020.

THE COMMISSIONERS FOR OATHS (ADVOCATES) ACT COMMISSION NOTICE

TO ALL TO WHOM THESE PRESENTS MAY COME,
GREETINGS



BE IT KNOWN THAT on the 15th day of January, 2020 **ATONO WILLY**, an Advocate of the High Court has been appointed to be a Commissioner for Oaths under the above mentioned Act for so long as he continues to practice as such Advocate and the Commission is not revoked.

Given under my hand and the seal of the Court this 15th day of January, 2020.

BART M. KATUREEBE,
Chief Justice.

General Notice No. 572 of 2020.

THE COMMISSIONERS FOR OATHS (ADVOCATES) ACT COMMISSION NOTICE

TO ALL TO WHOM THESE PRESENTS MAY COME,
GREETINGS



BE IT KNOWN THAT on the 5th day of March, 2020 **DOROTHY BISHAGENDA**, an Advocate of the High Court has been appointed to be a Commissioner for Oaths under the above mentioned Act for so long as she continues to practice as such Advocate and the Commission is not revoked.

Given under my hand and the seal of the Court this 19th day of March, 2020.

BART M. KATUREEBE,
Chief Justice.



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General Notice No. 573 of 2020.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Lwamusayi Micheal, who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 24th day of February, 2017 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, STELLA NYANDRIA,
20th March, 2020. *for Secretary, Law Council.*

General Notice No. 574 of 2020.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Kakaire Shamila, who is stated to be a holder of a Bachelor of Laws Degree from Islamic University in Uganda, having been awarded on the 3rd day of November, 2018 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala, MARGARET APINY,
24th March, 2020. *Secretary, Law Council.*

General Notice No. 575 of 2020.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Muhumuza Milton, who is stated to be a holder of a Bachelor of Laws Degree from Islamic University in Uganda, having been awarded on the 11th day of November, 2017 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, MARGARET APINY,
24th March, 2020. *Secretary, Law Council.*

General Notice No. 576 of 2020.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Serius Brian, who is stated to be a holder of a Bachelor of Laws Degree from Islamic University in Uganda, having been awarded on the 11th day of November, 2017 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, MARGARET APINY,
17th March, 2020. *Secretary, Law Council.*

General Notice No. 577 of 2020.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Elamu Peter, who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 8th day of October, 1999 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, MARGARET APINY,
24th March, 2020. *Secretary, Law Council.*

General Notice No. 578 of 2020.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Nakiwala Sharon, who is stated to be a holder of a Bachelor of Laws Degree from Nkumba University, Entebbe, having been awarded on the 27th day of October, 2018 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala, MARGARET APINY,
24th March, 2020. *Secretary, Law Council.*

General Notice No. 579 of 2020.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Ohairwe Gilbert, who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 18th day of January, 2019 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala, STELLA NYANDRIA,
4th June, 2020. *for Secretary, Law Council.*

General Notice No. 580 of 2020.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Nalumansi Peace Hildah, who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 19th day of January, 2018 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala, MARGARET APINY,
24th March, 2020. *Secretary, Law Council.*



General Notice No. 581 of 2020.

THE ADVOCATES ACT, CAP. 267.
NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Alupo Hilda Makmot, who is stated to be a holder of a Bachelor of Laws Degree from Uganda Christian University, Mukono, having been awarded on the 9th day of July, 2010 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
20th March, 2020.

STELLA NYANDRIA,
for Secretary, Law Council.

General Notice No. 582 of 2020.

THE ADVOCATES ACT, CAP. 267.

NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Ocen Bonny, who is stated to be a holder of a Bachelor of Laws Degree from Kampala International University, having been awarded on the 23rd day of June, 2018 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
20th March, 2020.

MARGARET APINY,
Secretary, Law Council.

General Notice No. 583 of 2020.

THE ADVOCATES ACT, CAP. 267.
NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Ssenyange Isaac Keith, who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 18th day of January, 2019 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
5th June, 2020.

STELLA NYANDRIA,
for Secretary, Law Council.

General Notice No. 584 of 2020.

THE ADVOCATES ACT, CAP. 267.
NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Busulwa Ivan, who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 18th day of January, 2019 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
16th June, 2020.

STELLA NYANDRIA,
for Secretary, Law Council.

General Notice No. 585 of 2020.

THE ADVOCATES ACT, CAP. 267.
NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Buyayi Mark Levi, who is stated to be a holder of a Bachelor of Laws Degree from Makerere University, Kampala, having been awarded on the 18th day of January, 2019 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of his name on the Roll of Advocates for Uganda.

Kampala,
20th March, 2020.

STELLA NYANDRIA,
for Secretary, Law Council.

General Notice No. 586 of 2020.

THE ADVOCATES ACT, CAP. 267.
NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Jemima Kajoina, who is stated to be a holder of a Bachelor of Laws Degree from Uganda Pentecostal University, Fort Portal, having been awarded on the 14th day of February, 2014 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
20th March, 2020.

STELLA NYANDRIA,
for Secretary, Law Council.

General Notice No. 587 of 2020.

THE ADVOCATES ACT, CAP. 267.
NOTICE OF APPLICATION FOR A CERTIFICATE
OF ELIGIBILITY.

IT IS HEREBY NOTIFIED that an application has been presented to the Law Council by Nantongo Fortunate Rose, who is stated to be a holder of a Bachelor of Laws Degree from Uganda Christian University, Mukono, having been awarded on the 6th day of July, 2018 and a Diploma in Legal Practice awarded by the Law Development Centre on the 13th day of December, 2019, for the issuance of a Certificate of Eligibility for entry of her name on the Roll of Advocates for Uganda.

Kampala,
18th June, 2020.

STELLA NYANDRIA,
for Secretary, Law Council.

General Notice No. 588 of 2020.

THE MINING ACT, 2003.
(The Mining Regulations, 2004)

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Exploration Licence, Number EL00032 registered as Number 002923, has been granted in accordance with the provisions of Section 27 and Section 29 to Bresun Enterprises (U) Limited, of P.O. Box 636, Kampala, Uganda, for a period of three (3) years effective from 17th February, 2020.

The Exploration area subject to the Exploration Licence is 21.1244 Km² and is on topography map sheet number 93/1, situated in Kisoro District.

Dated at Entebbe, this 12th day of March, 2020.

BAGUMA ZACHARY,
*Ag. Commissioner for the Geological Survey
and Mines Department.*

General Notice No. 589 of 2020.

**THE MINING ACT, 2003.
(The Mining Regulations, 2004)**

NOTICE OF GRANT OF AN EXPLORATION LICENCE.

IT IS HEREBY NOTIFIED that Exploration Licence, Number EL00036 registered as Number 002937, has been granted in accordance with the provisions of Section 27 and Section 29 to Inventive Capacity Consults Limited, of P.O. Box 7685, Kampala, Uganda, for a period of three (3) years effective from 20th March, 2020.

The Exploration area subject to the Exploration Licence is 12.5400 Km² and is on topography map sheet numbers 93/3 & 93/4, situated in Kisoro District.

Dated at Entebbe, this 18th day of June, 2020.

AGNES ALABA,
*For: Commissioner for the Geological Survey
and Mines Department.*

General Notice No. 590 of 2020.

**THE COMPANIES ACT, LAWS OF UGANDA, 2000.
(Act No. 1 of 2012)
NOTICE.**

PURSUANT to Section 40(4) of the Companies Act, (No. 1 of 2012) Laws of Uganda, 2000, notice is hereby given that, **CHRISTIAN FOR ISRAEL INTERNATIONAL LIMITED**, has been by a special resolution passed on 27th February, 2020, and with the approval of the Registrar of Companies, changed its name to **CHRISTIAN NETWORK FOR ISRAEL UGANDA LIMITED**, and that such new name has been entered in my Register.

Dated at Kampala, this 18th day of June, 2020.

TUGUMISIRIZE MARION,
Registrar of Companies.

General Notice No. 591 of 2020.

**THE COMPANIES ACT, LAWS OF UGANDA, 2000.
(Act No. 1 of 2012)
NOTICE.**

PURSUANT to Section 40(4) of the Companies Act, (No. 1 of 2012) Laws of Uganda, 2000, notice is hereby given that, **DAMIT RESEARCH & TRADE CO. LIMITED**, has been by a special resolution passed on 11th June, 2019, and with the approval of the Registrar of Companies, changed its name to **LENSH GROUP LIMITED**, and that such new name has been entered in my Register.

Dated at Kampala, this 16th day of June, 2020.

TUMUKUNDE TONNY,
Registrar of Companies.

General Notice No. 592 of 2020.

**THE COMPANIES ACT, LAWS OF UGANDA, 2000.
(Act No. 1 of 2012)
NOTICE.**

PURSUANT to Section 40(4) of the Companies Act, (No. 1 of 2012) Laws of Uganda, 2000, notice is hereby given that, **ALLIED MOBILE COMMUNICATIONS LIMITED**, has been by a special resolution passed on 10th June, 2020, and with the approval of the Registrar of Companies, changed its name to **NABUTORQUE LIMITED**, and that such new name has been entered in my Register.

Dated at Kampala, this 18th day of June, 2020.

TUGUMISIRIZE MARION,
Registrar of Companies.

General Notice No. 593 of 2020.

**THE INSOLVENCY ACT, 2011
THE INSOLVENCY REGULATIONS, 2013
NOTICE OF RECEIVERSHIP
PUBLIC NOTICE**

TAKE NOTICE THAT on the 20th day of March, 2020, I, **EDWIN TABARO** of M/s. KTA Advocates, Floor 3, Plot 4, Hannington Road, P.O. Box 3766, Kampala, Uganda, Tel. No. +256 754 957977 & 0414 530114, Email address: etktaadvocates.com was appointed Receiver to **PAN AFRIC COMMODITIES LTD**, by **ORIENT BANK LTD**.

In accordance with Section 178 of the Insolvency Act, 2011, I hereby state the following property in my possession:

1. All company stocks and receivables registered under Debenture Certificate No. 19827, dated 22nd September, 2015 and certificate No. 18682, dated 16th October, 2015.
2. Hebei Huangpai Food Machine & ABC Hansen Flour Milling Machines.
3. Bakery Machinery INO AYA Bakery (U) Ltd., registered under Certificate No. 19828, dated 22nd September, 2015.

Dated this 20th day of March, 2020.


.....
EDWIN TABARO
Receiver.

General Notice No. 594 of 2020.

**THE INSOLVENCY ACT, 2011
THE INSOLVENCY REGULATIONS, 2013
NOTICE OF APPOINTMENT
PUBLIC NOTICE**

TAKE NOTICE THAT on the 20th day of March, 2020, I, **EDWIN TABARO** was appointed receiver of **PAN AFRIC COMMODITIES LTD**.

Dated this 20th day of March, 2020.


.....
EDWIN TABARO,

General Notice No. 595 Of 2020

UGANDA REVENUE AUTHORITY



**TAX PAYERS FOR WHOM IT SHALL BE MANDATORY
TO ISSUE E-INVOICES OR E-RECEIPTS**

NOTICE IS HEREBY GIVEN TO THE GENERAL PUBLIC by the Uganda Revenue Authority, pursuant to Section 73A (2) of the Tax Procedures Code Act, that it is mandatory for all Value Added Tax (VAT) registered tax payers to issue e-invoices or e-receipts in accordance with the Tax Procedures Code (E-Invoicing and E-Receipting) Regulations, 2020.

JOHN R. MUSINGUZI
Commissioner General, Uganda Revenue Authority

STATUTORY INSTRUMENTS SUPPLEMENT

to The Uganda Gazette No. 38 Volume CXIII, dated 23rd June, 2020

Printed by UPPC, Entebbe, by Order of the Government.

STATUTORY INSTRUMENTS

2020 No. 82.

THE TAX PROCEDURES CODE (E- INVOICING AND
E- RECEIPTING) REGULATIONS, 2020

ARRANGEMENT OF REGULATIONS

Regulation

PART I—PRELIMINARY

1. Title
2. Interpretation

PART II—E- INVOICING AND E-RECEIPTING

3. Centralised invoicing and receipting system
4. Issuance of fiscal documents
5. Fiscal devices
6. Issuance of manual receipts or invoices
7. Electronic dispenser controller
8. Maintenance of fiscal devices

PART III—GENERAL

9. Obligations of taxpayer
10. Reports

SCHEDULES

- SCHEDULE 1—ELECTRONIC INVOICE OR E-RECEIPT
SCHEDULE 2—REPORTS

STATUTORY INSTRUMENTS

2020 No. 82.

The Tax Procedures Code (E-invoicing and E-receipting) Regulations, 2020

(Under section 75 of the Tax Procedures Code Act, 2014)

IN EXERCISE of the powers conferred upon the Minister by section 75 of the Tax Procedures Code Act, these Regulations are made this 22nd day of June, 2020.

PART I—PRELIMINARY

1. Title

These Regulations may be cited as the Tax Procedures Code (E-invoicing and E-receipting) Regulations, 2020.

2. Interpretation

In these Regulations, unless the context otherwise requires—

“Act” means the Tax Procedures Code Act, 2014;

“Authority” means the Uganda Revenue Authority established by section 2 of the Uganda Revenue Authority Act, Cap. 196;

“Commissioner” means the Commissioner-General appointed under the Uganda Revenue Authority Act;

“fiscal device” means an Electronic Fiscal Device or Electronic Dispenser Controller authenticated by the Authority and linked to the System, which prints a fiscal document;

“fiscal document” means an e-invoice or e-receipt or payment slip issued from a taxpayer’s business or enterprise resource planning system or printed by a fiscal device and acknowledged by the System;

“System” means the centralised invoicing and receipting system referred to in section 73A of the Act;

“transaction data” means data relating to a transaction transmitted to the System and stored on a fiscal device.

PART II—E-RECEIPTING AND E-INVOICING

3. Centralised invoicing and receipting system

(1) The Commissioner shall cause to be installed at the Authority the centralised invoicing and receipting system referred to in section 73A of the Act.

(2) The Commissioner shall use the System to monitor and manage the issuance of fiscal documents for purposes of—

- (a) real time transmission and authentication of business transactions and transaction data;
- (b) ascertaining accuracy of self assessments;
- (c) facilitating the pre-filing of tax returns;
- (d) timely processing of tax refunds;
- (e) any other purpose necessary for efficient tax administration purposes only.

(3) For purposes of subregulation (2), the System shall be interoperable with the electronic means of issuance of fiscal documents referred to in regulation 4(1) and shall detect and acknowledge that a transaction has occurred and that a fiscal document has been issued.

4. Issuance of fiscal documents

(1) A taxpayer specified by the Commissioner under section 73A (2) of the Act shall issue a fiscal document through any of the following methods—

- (a) the taxpayer’s business or enterprise resource planning system;

- (b) the use of a web portal established by the Authority;
- (c) an application for tax administration installed on a computer or any other electronic device;
- (d) the use of a USSD quick code provided by the authority;
or
- (e) use of fiscal devices.

(2) The fiscal document shall be in the form prescribed in the Schedule 1.

5. Fiscal devices

(1) A taxpayer referred to in regulation 4(1) shall acquire a fiscal device from a manufacturer, systems developer or supplier accredited by the Commissioner.

(2) A taxpayer who elects to issue fiscal documents under regulation 4 (1)(a) and (e) shall, at his or her own cost, integrate the business or enterprise resource planning system or the fiscal device, as the case may be, with the System.

(3) For purposes of subregulation (2), a taxpayer shall ensure that the business or enterprise resource planning system or the fiscal device is—

- (a) identifiable by the System, as belonging to a particular taxpayer;
- (b) designed with a secure fiscal memory to manage and control sales data;
- (c) capable of communicating with the System to enable fiscalisation of transactional data and generate e-invoices or e-receipts; and
- (d) capable of storing information in respect of e-invoices and e-receipts to generate periodic reports of the transactions of a taxpayer.

6. Issuance of manual receipts or invoices

(1) A taxpayer may issue manual receipts where-

- (a) the System is not available and offline transactions occur;
- (b) the taxpayer's system is off;
- (c) the fiscal device is undergoing maintenance in accordance with regulation 7; or
- (d) there is any other justifiable reason.

(2) A taxpayer who issues a manual receipt under subregulation (1)(a) shall upload the manual receipt as soon as practicable after the System is restored, and in any case, not later than twenty-four hours after the System has been restored.

(3) A tax payer who issues a manual receipt under sub regulation(1)(b), (c) or (d) shall upload the manual receipt, including the reference of the manual receipt, on the System within twenty four hours after issuing the manual receipt.

(4) A taxpayer who contravenes this regulation shall be liable to pay a penal tax relating to electronic receipting and invoicing in accordance with section 73B of the Act.

(5) For purposes of this Regulation, "manual receipt or invoice" means an invoice or receipt other than an e-receipt or e- invoice.

7. Electronic dispenser controller

(1) A taxpayer who is in the business of fuel or gas stations shall acquire and install fiscal devices known as electronic dispenser controllers.

(2) An electronic dispenser controller shall, in addition to the features referred to in regulation 5(3), have—

- (a) a functionality of recording daily inventory data of the tank and the relation of oil tank and oil pistol uploaded into the system;

- (b) an oil pistol control system that shall be used to calculate the oil pump capacity; and
- (c) capacity to generate receipts with oil pistol numbers printed on them.

8. Maintenance of fiscal devices.

(1) Every taxpayer shall ensure that the fiscal devices undergo periodic technical maintenance services within the timeframe specified by the manufacturer or supplier or whenever the taxpayer realises that the fiscal device requires maintenance.

(2) A technician of a supplier or manufacturer of a fiscal device shall perform installation, maintenance and repair services at the cost of the taxpayer.

(3) A fiscal device shall not be removed from the point of sale without the approval of the Commissioner.

PART III—GENERAL

9. Obligations of taxpayer

(1) A taxpayer is responsible for—

- (a) maintaining stable power and internet connectivity at the place of business;
- (b) the security of the device;
- (c) procuring and installing fiscal devices;
- (d) notifying the supplier in case a need for repairs or maintenance services, arises;
- (e) making full disclosure of information and correct declaration of all transactions at all times; and
- (f) ensuring compliance with these regulations.

(2) A taxpayer who fails or refuses to perform the responsibilities referred to in sub regulation (1) commits an offence and is liable, on conviction, to a fine not exceeding one hundred currency points or to a term of imprisonment not exceeding one year or both.

(3) In addition to the penalty referred to in sub regulation (2) a taxpayer who fails or refuses to perform the responsibilities referred to in sub regulation (1) shall be deemed to have failed to maintain records and shall be liable to pay penal tax for failing to maintain proper records in accordance with section 49 of the Act.

10. Reports

(1) A taxpayer shall, in case of downtime, maintain a Z daily report and a price look up report.

(2) A price look up report shall contain the price settings of the commodities for purposes of verifying the prices on fiscal documents.

(3) A taxpayer shall generate a Z daily report at the close of business of each day and the report shall contain the transactions conducted and the fiscal documents generated for that day.

(4) Notwithstanding subregulation (2) the commissioner may require a taxpayer to furnish him or her with a Z daily report at any time of the day.

(5) A Z daily report and a price look up report shall be in the form set out in part 1 and part 2 of the Second Schedule, respectively, unless the Commissioner provides otherwise.


(6) For purposes of this regulation, "downtime" means the period when the taxpayer issues a manual receipt in accordance with regulation 6(1).

SCHEDULES

Regulation 4(2)

SCHEDULE 1

ELECTRONIC INVOICE OR E-RECEIPT

URA's Log	e- RECEIPT/e-INVOICE	Seller's Logo, if any		
Section A: Seller's Details				
NIN/BRN:				
TIN:				
Trade Name:				
Address:				
Seller's Reference Number:				
Served by:				
Section B: URA Information				
Issue Date:	DD/MM/YYYY			
Time:	HH.MM.SS			
Fiscal Document Number				
Device number				
Verification Code				
Section C: Buyer's Details				
Buyer's TIN:				
Buyer's NIN/BRN:				
Name:				
Address:				
Tel:				
Section D: Goods & Services Details				
Item	Qty/Unit of Measure	Unit Price	Total	Tax Category
Section E: Tax Details				
Tax Category /Rate	Net Amount	Tax Amount	Gross Amount	
A - Standard (18%)				
B - Zero (0%)				
C- Exempt (-)				
D- Deemed (18%)				
E- Excise Duty (as per excise duty rates)				
Section F: Summary				
Net Amount:				
Tax Amount:				
Gross Amount:				
Currency:				
Payment Mode				
Amount Paid				
Number of Items:				
Number of e-receipts/invoices issued				
Mode:	Online/offline			
Remarks				
				
END OF e- RECEIPT/e-INVOICE				

SCHEDULE 2

Regulation 10

REPORTS

PART 1- Z DAILY REPORT

This Z daily report represents a summary of the sales of
(insert date)

PARTICULARS OF SELLER

- National Identification Number (NIN)
- a) Tax Identification Number (TIN)
- b) Trading name
- c) Device number.....

PARTICULARS OF BUYER

- d) Name of buyer
- e) National Identification Numbers (NIN)
- f) Tax Identification Numbers (TIN)

TRANSACTIONAL DETAILS

- g) Time when the First fiscal document is generated.....
- h) Time when the last fiscal document is generated.....
- i) Total discount amount.....
- j) Transactional details per item sold as;
- i. Transaction type
 - ii. Document type (original or copy)
 - iii. Brief description of goods or services

- iv. Item code
- v. Item Name
- vi. Quantity
- vii. Unit price
- viii. Rate of tax for each category of goods and services
- ix. Tax category
- x. Total amount before tax
- xi. Total tax amount
- xii. Total amount not taxable (zero rate/ exempt)
- xiii. Total amount deemed before tax
- xiv. Total deemed tax
- xv. Total amount per transaction
- xvi. Count of fiscal document.
- xvii. Number of items sold per transaction
- xviii. Payment mode per transaction
- xix. Currency
- xx. Discount amount
- xxi. Total refund amount for all refund receipts, including tax.

DEVICE OPERATION STATUS

- i. Memory error
- ii. Disconnection error.
- iii. Out of paper error
- iv. Normal

PART II- PRICE LOOK UP REPORT

PARTICULARS OF SELLER

- (a) National Identification Number (NIN)
- (b) Tax Identification Number (TIN)
- (c) Trading Name
- (d) Devicenumber.....
- (e) Report Period
- (e) National Identification Number (NIN).....)
- (f) Tax Identification Number (TIN)
- (g) Trading name
- (h) Device number.....
- (i) Item code.....
- (j) Item name.....
- (k) Unit price exclusive of tax.....
- (l) Tax rate,
- (m) Quantity sold;
- (n) Remain quantity in stock.