

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 106 of 2021

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Electronic Fiscal Devices)**
(Amendment) Regulations, 2021

IN EXERCISE of the powers contained in section 51 of the Value Added Tax Act, the following Regulations are made:

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| <p>1. (1) These Regulations may be cited as the Value Added Tax (Electronic Fiscal Devices), (Amendment) Regulations, 2021, and shall be read as one with the Value Added Tax (Electronic Fiscal Devices) Regulations, 2020, in these Regulations, referred to as the principal Regulations.</p> <p>(2) These Regulations shall come into operation on 1st January, 2022.</p> <p>2. The principal Regulations are amended by the revocation of regulation 7 and the substitution therefor of the following:</p> <p style="padding-left: 40px;">7. The Commissioner-General may allow a taxable supplier to use an accounting software to issue tax invoice if that accounting software is integrated with the tax invoice management system.</p> <p>3. Regulation 21 of the principal Regulations is amended by the deletion of sub regulation (2) and the substitution therefor of the following:</p> | <p>Title and commencement</p> <p>S.I. No. 33 of 2020</p> <p>Revocation and replacement of regulation 7</p> <p>Use of accounting software</p> <p>Amendment of regulation 21</p> |
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- (2) A person convicted of an offence under sub regulation (1) is liable, on conviction, in the case of a
- (a) first offence, to a penalty not exceeding one hundred thousand penalty units;
 - (b) second offence, to a penalty not exceeding two hundred thousand penalty units; and
 - (c) third or subsequent offence, to a penalty not exceeding three hundred thousand penalty units, or to imprisonment for a term not exceeding three years, or to both.

LUSAKA
30th December, 2021
[MFB/64/9/4C]

DR S. MUSOKOTWANE,
*Minister of Finance and
National Planning*