

**SUBSIDIARY LEGISLATION**

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**THE VALUE ADDED TAX ACT**

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G.N. No. 192 (contd.)

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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;

