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**THE TAX ADMINISTRATION AND PROCEDURES
ACT, NO. 7 OF 2009**

**THE TAX ADMINISTRATION AND PROCEDURES
(VIRTUAL FISCAL MANAGEMENT SYSTEM)
REGULATIONS, 2021
(Made under section 69)**

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**THE TAX ADMINISTRATION AND PROCEDURES
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**THE TAX ADMINISTRATION AND PROCEDURES (VIRTUAL
FISCAL MANAGEMENT SYSTEM) REGULATIONS,
2021
(Made under section 69)**

IN EXERCISE of the powers conferred upon me under section 69 of the Tax Administration and Procedures Act, No. 7 of 2009, I, **JAMAL KASSIM ALI**, Minister of State, President's Office, Finance and Planning do hereby make the following Regulations: **L.N 96
of 2021**

**PART ONE
PRELIMINARY PROVISIONS**

1. These Regulations may be cited as the Tax Administration and Procedures (Virtual Fiscal Management System) Regulations, 2021 and shall come into operation after being signed by the Minister and published in the Gazette. Short title
and
commen
cement.

2. In these Regulations, unless the context otherwise requires: Interpreta
tion..

“Act” means the Tax Administration and Procedures Act No. 7 of 2009;

“Board” means Zanzibar Revenue Board as established under the provisions of the Zanzibar Revenue Board Act;

“Checkout Report” means report that will be issued from the Virtual Fiscal Management System by the user to the customer who received accommodation and other services;

“Commissioner” means the Commissioner as defined under the Zanzibar Revenue Board Act;

“Technical Committee” means Technical Committee established

under regulation 10 of these Regulations;

“customer” means a person who acquires or purchases goods or services from the user;

“Electronic Fiscal Device” means Electronic Fiscal Device as defined under the Act;

“Fiscal counter” means fiscal counter used by electronic fiscal device for counting sale by tax, sale tax by tax, discount by tax, discount tax by tax, return by tax, return tax by tax, pay out by tax, pay out tax by tax, credit note by tax, credit note tax by tax or balance by money type currency during each fiscal day;

“Fiscal day” means a period of one calendar day for accounting sales and reporting fiscal counters in periods as may be determined by the Commissioner;

“fiscal document” means a fiscal receipt, fiscal invoice, fiscal daily sales or fiscal periodical summary report;

“fiscal receipt or fiscal invoice” means a document which is issued by electronic fiscal device to the customer for the supply of goods or services on credit or in cash;

“Minister” means the Minister responsible for finance;

“user” means a taxable person who is registered to use Virtual Fiscal Management System;

“taxable person” has the same meaning as provided under the Act;

“taxable person application software” means a software used by taxable person in daily business transactions;

“VFD Approved Supplier” means a dully certified Supplier of Virtual Fiscal Devices appointed by the Commissioner;

“Virtual Fiscal Management System” means application software which is used to receive all transactions including copy of receipts, summary of daily sales from all electronic fiscal device connected to it and generate various required reports; and

“Software” means Virtual Fiscal Management System.

PART TWO ESTABLISHMENT OF VIRTUAL FISCAL MANAGEMENT SYSTEM

3. There is established a Virtual Fiscal Management System which shall be administered by the Commissioner.

Establishment of the Virtual Fiscal Management System.

4. The functions of Virtual Fiscal Management System shall include receiving, manipulating, storing, transmitting and monitors all fiscal information relating to business transactions done by user in the course of his daily business.

Functions of Virtual Fiscal Management System.

5.-(1) The electronic fiscal device and taxable person application software shall be used in all categories of business transactions relating to goods or services after being connected with Virtual Fiscal Management System.

Use of electronic fiscal device and taxable person application software.

(2) A user shall enter into his electronic fiscal device all required information relating to his business transactions and issue fiscal receipt or fiscal invoice to his customers.

(3) A fiscal receipt or fiscal invoice provided by the user under sub regulation (2) shall be in the form as prescribed in the First Schedule of these Regulations.

(4) The user shall use electronic fiscal device in every point of sale.

Fiscal receipt and fiscal invoice to be issued by the Virtual Fiscal Management System.

6. Subject to the provisions of these Regulations, the Virtual Fiscal Management System shall issue fiscal receipt or fiscal invoice as per the features mentioned under the First Schedule of these Regulations.

PART THREE REGISTRATION OF USERS, AND OBLIGATIONS OF USERS AND CUSTOMERS

Registration of user.

7.-(1) The Commissioner shall register a user if he has the following:

- (a) electronic fiscal device;
- (b) taxable person application software; or
- (c) any other associated requirements as the Commissioner may determine.

(2) A user registered under sub regulation (1), in case he has:

- (a) electronic fiscal device from VFD Approved Supplier, Commissioner shall install the Virtual Fiscal Management System into electronic fiscal device; or
- (b) taxable person application software, the user shall integrate the taxable person application software with the Virtual Fiscal Management System.

(3) A user shall only use the type of device or taxable person application software approved by the Commissioner.

(4) Notwithstanding the provisions under this regulation, the Commissioner may register any taxable person to be a user of Virtual Fiscal Management System in his daily business transactions.

Obligations of user.

8.-(1) A user shall allow and provide all necessary requirements and facilities to the Commissioner to enable the installation of electronic fiscal device.

(2) A user shall ensure that his fiscal document is electronically transmitted into the Virtual Fiscal Management System.

(3) A user shall issue fiscal receipt or fiscal invoice generated by Virtual Fiscal Management System for the consideration paid or payable to him for any supply he makes to the customers.

(4) A user who provides accommodation and other services shall issue checkout report generated by Virtual Fiscal Management System together with a fiscal receipt or fiscal invoice.

(5) Where an electronic fiscal device or taxable person application system fails to operate for any reason, the user shall, within a period of twenty-four hours from the time of failure, report the incident by any quickest means of communication to the Commissioner.

(6) Where a user mistakenly issued an erroneous fiscal receipt or fiscal invoice, he shall issue a correct fiscal receipt or fiscal invoice to his intended customer and notify the Commissioner on that error.

(7) Upon satisfaction, the Commissioner shall correct an error which was made by user.

(8) A user shall be required to display a notice, in each premise where the transactions of the business are conducted, on or beside each point of sale operated on the premises as prescribed in the Third Schedule of these Regulations.

(9) The notice referred to in sub regulation (8) shall be displayed in the manner and position that ensures that its wording is clearly visible to the customers.

9.-(1) Without prejudice the provisions of section 23 of the Act, a customer shall: Obligations
of customer.

- (a) demand and retain the fiscal receipt or fiscal invoice in his possession;
- (b) check each fiscal receipt or fiscal invoice issued to him and verify the correctness of the information recorded on the fiscal receipt or fiscal invoice; or

- (c) upon a request made by the Commissioner, produce the said fiscal receipt or fiscal invoice.

(2) Where the customer finds the information recorded on the fiscal receipt or fiscal invoice is not correct, he shall report to the Commissioner through the quickest means of communication.

(3) A customer who demands a fiscal receipt or fiscal invoice upon purchasing goods or services and is denied, that customer shall, immediately, report to the Commissioner through the quickest means such incident.

PART FOUR

ADMINISTRATION AND CONTROL OF VIRTUAL FISCAL MANAGEMENT SYSTEM

Technical
Comm-
ittee.

10.-(1) The Commissioner may form a Technical Committee to advise him on all matters relating to technical aspects regarding the administration and control of virtual fiscal management system and if he deems necessary.

(2) Composition and functions of the Committee shall be determined by the Commissioner.

(3) In the formulation of the Technical Committee, the Commissioner shall consider skills and knowledge in the following fields:

- (a) Information and Communication Technology (ICT);
- (b) taxation;
- (c) legal;
- (d) accounting;
- (e) business and finance; and
- (f) any other field which the Commissioner may deem fit.

Appointme
nt of
VFD

11.-(1) The Commissioner may appoint a person to be a VFD Approved Supplier who shall supply VFDs and paper rolls to the users in accordance with criteria and qualifications as may be determined by Suppliers. the Commissioner.

(2) The VFD Approved Supplier shall supply VFD and paper rolls to the user according to the specifications prescribed in the Second Schedule of these Regulations.

12.-(1) A user shall ensure that all records entered into Virtual Fiscal Management System are safely kept for the later reference to be used by the Commissioner. Safe keeping of records.

(2) The user shall not temper with the records kept in electronic fiscal device and Virtual Fiscal Management System under any circumstances.

13. A user may, temporarily, be allowed to use an alternative means of transacting business by using manual receipt or tax invoice upon approval by the Commissioner. Temporary of manual receipts or tax invoices

14.-(1) Notwithstanding the provisions of these Regulations, the provisions of the Act relating to inspection shall apply in conducting inspection under these Regulations. Inspection.

(2) The Commissioner may seize an electronic fiscal device in accordance with the provisions of the Act, and issue a notice in writing to the user for inspection of his electronic fiscal device or taxable person application system.

(3) Where the electronic fiscal device, taxable person application system or software is restored from the seizure, the user shall start operation of an electronic fiscal device, taxable person application system or software immediately.

15.-(1) The Commissioner may conduct an investigation for any user where he has reasons to believe that the conduct of the user in using electronic fiscal device and taxable person application software is contrary to the provisions of the Act and these Regulations. Investigation.

(2) Where the Commissioner, in the course of investigating the user, discovers that the provisions of the Act or these Regulations has been infringed, he may notify the user in writing the extent of the infringement committed and the consequences thereof.

(3) Where the user receives the notice referred to under sub regulation (2) he may, within a period of seven days, either deny the allegation contained in the notice in writing or request in writing the Commissioner to compound any of the detected offences committed in accordance with the provisions of section 56 of the Act.

(4) Where the user denies all the allegations contained in the notice referred to in sub regulation (2), the Commissioner may proceed to institute criminal proceedings against the user.

Compliance
with the
directives.

16. A user shall comply with the directives, guidelines or orders issued by the Commissioner under these Regulations on matters affecting the Act, these Regulations or the implementation of the Virtual Fiscal Management System.

PART FIVE OFFENCES AND PENALTIES

Tempering
with
electronic
fiscal
devices

17. A taxable person who tempers with or causes an electronic fiscal devices or taxable application software connected to, or the Virtual Fiscal Management System not to work properly, commits an offence and shall, upon conviction, be liable to a fine of not less than Five Million Tanzania Shillings and not more than Thirty Million Tanzania Shillings or to a term of imprisonment not exceeding three months or both.

Fraudulent
use of
electronic
fiscal
device.

18. A user who fraudulently use an electronic fiscal device in any manner aimed at misleading the system, commits an offence and upon conviction shall, in addition to payment of tax which would have been paid, pay a fine of Three Million Shillings or to imprisonment for a term of not less than one year or both.

Conspiracy
on
tempering
the device.

19. A person who conspired with the user to temper with the electronic fiscal device commits an offence and shall, upon conviction, be liable to a fine of not less than Three Million Tanzania Shillings or to imprisonment for a term not less than one year or both.

20. A user who removes or causes to be removed an electronic fiscal device from its original place to a different place from time to time out of original business premises to which it was registered without Commissioner's authorization, commits an offence and shall, upon conviction, be liable to:

Removal of
electronic
fiscal
device from
its place.

- (a) a fine not less than Three Hundred Thousand Tanzania Shillings but not exceeding Three Million Tanzania Shillings or to imprisonment for the term of three months if the offender is an individual person; or
- (b) a fine not less than Three Million Tanzania Shillings but not exceeding Thirty Million Tanzania Shillings or imprisonment for the term of one year if the offender is a body corporate.

21. A user who fails to report to the Commissioner failure of the electronic fiscal device or system software within twenty four hours commits an offence and shall, upon conviction, be liable to a fine of not less than Three Million Tanzania Shillings.

Failure to
report the
failure of
device.

22. A customer who fails to demand and retain a fiscal receipt or fiscal invoice, or fails to report a denial of issuance of the said receipt or invoice as required by regulation 9 of these Regulations, commits an offence and shall, upon conviction, be liable to pay fine of Thirty Thousand Tanzania Shillings or imprisonment for the term of two weeks.

Failure to
demand and
retain a
fiscal
receipt.

23. A user who fails to issue fiscal receipt or fiscal invoice as required under these Regulations commits an offence and shall, upon conviction, be liable to pay tax which would have been paid plus a fine of Two Million Tanzania Shillings or fifty percent of the value of the tax which would have been paid for each transaction for which the fiscal receipt or fiscal invoice was not issued whichever is greater or imprisonment for the term of one year.

Failure to
issue and
provide the
fiscal
receipt or
fiscal
invoice.

24. A taxable person who fails to comply with any of the obligations prescribed under these Regulations commits an offence and shall, upon conviction, be liable to a fine of not less than Five Million Tanzania Shillings and not more than Thirty Million Tanzania Shillings or to imprisonment for a term not less than three years or both.

FIRST SCHEDULE**FEATURES FOR FISCAL RECEIPT AND FISCAL INVOICE**

(Made under regulation 6)

REQUIRED RECORDS AND INFORMATION

The following required records and information to be generated by the Electronic Fiscal Devices:

A. Fiscal Receipt (Electronic Fiscal Devices Receipt)

The Electronic receipts generated by Electronic Fiscal Devices shall have the following contents:

- (a) the words "START OF LEGAL RECEIPT" at the top and "END OF LEGAL RECEIPT" at the bottom;
- (b) the name and address of the user of the Fiscal device;
- (c) BPRA Registration Number of the user of the Fiscal device;
- (d) the name and address of the purchaser;
- (e) BPRA of the purchaser;
- (f) the identification number of the Electronic Fiscal Devices;
- (g) the name/description, quantity, unit price;
- (h) discounts, mark ups, changes, corrections;
- (i) the date and time of issue of the receipt;
- (j) the total amount payable;
- (k) daily ascending serial number for a legal Electronic Fiscal receipt;
- (l) cumulative ascending serial number of total legal Electronic Fiscal receipts issued since device activation date;

- (m) the Fiscal logo;
- (n) the QR code.

B. Electronic Fiscal Invoice (Electronic Fiscal Devices Invoice)

The Electronic Fiscal invoices generated by Electronic Fiscal Devices shall have the following contents:

- (a) the name and address of the user of the electronic device;
- (b) the name and address of the purchaser;
- (c) the name, quantity, unit price, item description;
- (d) discounts, mark ups, changes, corrections;
- (e) the date and time of issue of the receipt;
- (f) the total amount payable;
- (g) daily ascending serial number for a legal Fiscal Tax Invoice;
- (h) cumulative ascending serial number of total legal Electronic Fiscal tax invoices issued since activation date;
- (i) the fiscal tax invoice bears Electronic Signature beneath or after the end of business transaction.
- (j) the Fiscal logo.
- (k) the QR code.

SECOND SCHEDULE
(Made under regulation 11)

(I) STANDARD PAPER ROLL SPECIFICATIONS

PHYSICAL PROPERTIES		VALUE	TEST METHOD
Weight		68 g/m2 + 5 g/m2	ISO 536
Caliper		72 + 5 μ	ISO 534
Smoothness (Bekk, Front)		>280 sec	ISO 5627
Brightness		86 +/- 4%	ISO 2467
Tensile Strength	MD	60 +/- 10N/15mm	ISO 1924/1
	CD	40 +/- 8N/15mm	ISO 1924/1
PRESERVATION PROPERTIES	IMAGE	CONTRAST	CONDITIONS
Heat Resistance	>80%	>75%	24h/60C
Humidity Resistance	>95%	>95%	24h/40C 95% r.h.
Light Resistance	>90%	>85%	10000 KJ/m2

Paper Durability

Guarantee an image durability of 5 years, if handled according to the following instruction before and after printings

As with office paper, it should be stored indoor at temperatures between 18° C and 24°C and with a relative humidity of 40% to 60%. Longer term storage at temperatures over 40°C or over 60% relative humidity can lead to a reduction in image contrast/life.

Handling Condition

Direct sunlight, fluorescent and similar UV light sources should be avoided. As the contrast of the printed image can be reduced depending on the duration of contact, it should not come into contact with:

- (a) Carbon and carbonless forms.
- (b) Chart papers or adhesives containing tributyl phosphate, dibutyl phosphate or other organic solvents
- (c) Envelopes or folders composed of plastics containing plasticizers.
- (d) Solvents or solvent-containing products which include alcohol or other substances from this chemical group.

Direct Thermal Coated Side

Premium grade thermal paper pre-printed with clear and sharp ZRB logo across the whole roll length in lighter tone color to give a higher contrast appearance of data and image printout on the thermal roll. With image print durability up to 5 years (Under proper storage condition),

This ZRB roll shall be produced by the state-of-the-art printing technologies with precise edge-printing and slitting finishing for accurate repeating design across the whole roll length.

Non Thermal Coated Side

Special Security Micro ink printed across the whole roll length to enable machine readable authentication. This highly secured anti-counterfeit feature is invisible to naked eyes and can only be detected by a Security Audio Identifier to validate the authenticity of the ZRB roll.

Composition of ZRB logo and 'Zanzibar Revenue Board' wordings in artistic arrangement with abstract design pattern in Multi-Color UV security ink creates a mysterious and elegant appearance to the roll visible only under the security UV lighting.

HoneyComb Tamper Holographic Label

The three-dimensional appearance of micro ZRB logo and 'Zanzibar Revenue Board' wording on the label is captivating sense of exclusivity. The presence of hologram commands instant attraction the TRA Roll.

Packaging

Finished ZRB Rolls are shrink wrapped to protect rolls from moisture, water and dust. Transparent shrink wrap packing allow easy product verification.

PRODUCT SPECIFICATION

GRADE: US8 FISCAL PAPER ROLL

THERMAL PAPER, STANDARD QUALITY

(II) POS DEVICE SPECIFICATIONS

1. FUNCTIONAL SPECIFICATIONS FOR THE POS GADGET

1.1 GENERAL FUNCTIONAL SPECIFICATIONS FOR THE POS GADGET

- 1.1.1 The Vendor/Supplier shall provide POS that are compatible with the existing ZRB Virtual Fiscal Management System (VFMS).
- 1.1.2 The POS gadget shall automatically prohibit further operation of the device once a fault is detected until the fault is resolved.
- 1.1.3 The POS shall be programmed to work in English language.
- 1.1.4 The POS shall be put into operation only after being registered by ZRB.
- 1.1.5 Serial number of the POS (the characters in the serial number shall be for identification of supplier/importer, identifying authorized model of POS and manufacture serial number)
- 1.1.6 It shall be impossible to change date, hour and minutes during the operation mode of the POS device.

2. TECHNICAL SPECIFICATIONS FOR THE POS

2.1 GENERAL TECHNICAL SPECIFICATIONS FOR THE POS GADGET

Minimum Technical Specification

FEATURE COMPONENT	GENERAL DESCRIPTION
Software Platform	Secured Latest Android 7.1 Version
Processor	32-bit ARM Cortex A7 Quad-Core, 1.1GHz or 1.3 GHz + secure processor Micro SD Card
Wireless Communication	4G/3G/2G WIFI (802.11/g/n) Bluetooth 2.1/4.1
Memory	1GB RAM, 8GB Flash or 2GB RAM, 16GB Flash
Display	5.5" multi - touch color LCD panel (720 x 1280 mm)
Printer	High speed 58 mm thermal printer
Scanner	barcode scanner
Security	PCIPTS 5.0, SRED
Keypad	Secure virtual keypad for PIN entry, 1xpower button, 1xfunction key
Contactless	ISO 14443 Type A&B, Mifare, Son Felica, Contactless EMV Level 1, MasterCard TQM, Master

	Pass Paypass, Visa Paywave, American Express Express Pay, Discover D-PAS, Anatel, Interac Flash L2, Rupay, MIR, Jspeedy
Chip Card	ISO 7816, EMV Level 1 & Level 2
MSR	ISO7811, Track 1/2/3, Bi-direction
Slots	1 SIM & 1SAM 1 TF card
Biometric	Capacitive Fingerprint sensor (Optional), option 1:20 x 32 mm, 500 DPI, fake fingerprint detection, ISO 19794.2 option 2:20 x 32 mm, 508 DPI, supporting ANSI – 378 & ISO 19794-2 (FBI, FIPS201, and STQC certified) facial recognition (Optional)
Communication	GSM, WCDMA, FDD-LTE, TDD-LTE, Wi-Fi, BT4.0, USB 2.0 (optional), ethernet (optional), e-SIM (optional)
Audio	Built-in microphone, speaker
Satellite USB	GPS, GLONASS
Battery	Lithium Ion battery, 3.7V/5200mAh (At least 72 hours per charge)
Charging	5V 2A adapter, USB charging and a charging cradle
Dimension	188 x 85 x 69 mm (7.4 x 3.3 x 2.7 inches)
Weight	415g (0.9 lb)
Environmental	Operating temperature 10°C ~ 50°C (14°F ~ 122°F) Storage temperature -20°C ~ 70°C (-4°F ~ 158°F) Relative humidity (non – condense): 5% ~ 95%

GENERAL FEATURES

1. Device should be able to capture sales transactions from different taxpayer's business categories and print a receipt with the QR code generated and verified by the ZRB servers.
2. Should include related certifications.
3. It should be possible to manage devices remotely through a secured protocol.
4. It should be possible to track device location and online status remotely.
5. Taxpayer should not be able to change configured time and date of the device.

6. Device battery capacity should be able to stay up to 72 hours.
7. Other device features like hotspot should be controlled remotely where you can enable or disable.
8. It should be possible to block the device usage remotely.
9. It should be able to restrict application installation, installations should be for only approved package.
10. It should be possible to install updates remotely.

3. ACCEPTANCE TEST PROCEDURE

The Vendor/supplier and ZRB shall agree a suitable Acceptance Test Procedure for the POS and related software based on these requirements.

4. DOCUMENTATION

A set of documentation to be used for purposes of operation and maintenance of POS shall be included together with the equipment.

5. WARRANTY

Unless otherwise stated in this document, the POS shall carry a minimum of 24 months warranty from date of registration.

**THIRD SCHEDULE
DISPLAY NOTICE
[Made under regulation 8(8)]**

NOTICE TO ALL CUSTOMERS

BE INFORMED THAT:

The Tax Administration and Procedure (Virtual Fiscal Management System) Regulations, 2021 require the operator of this business to issue a fiscal invoice to each customer.

**PLEASE DO NOT PAY FOR THE GOODS OR SERVICES
SUPPLIED TO YOU UNLESS YOU ARE ISSUED A FISCAL
RECEIPT OR FISCAL INVOICE.**

You may verify the authenticity of each invoice issued to you on the Zanzibar Revenue Board's website www.zanrevenue.org.

SIGNED on this 1st day of July, 2021.

**(JAMAL KASSIM ALI)
MINISTER OF STATE, PRESIDENT'S OFFICE,
FINANCE AND PLANNING
ZANZIBAR**

Mama

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