



**ZAMBIA REVENUE  
AUTHORITY**

Smart  
**INVOICE**  
Invoice the Smart Way



**BULLETIN**  
**JUNE 2025**

## 1. INTRODUCTION

We are excited to announce the successful deployment of **Smart Invoice – Sprint 3**, marking another milestone in our journey toward digital transformation. This latest release delivers a range of impactful enhancements designed to streamline functionality and significantly improve the user experience for taxpayers.

The key upgrades to the system include improved corporate branding, the introduction of commercial and provisional invoices, integration with Tax-Online for business name retrieval, value credit notes and new features on the invoice to display supplier banking details and customer contact information. In addition, the update includes validation of customer Taxpayer Identification Numbers (TPIN), new sales and purchase reporting tools and the ability to approve resubmitted registration applications. Notably, all invoices issued from the Sandbox display a watermark when the QR code is scanned. These enhancements underscore our continued commitment to fostering easier compliance, accuracy in reporting and efficient tax administration.

This bulletin outlines the new system features, future enhancements, current challenges and Smart Invoice statistics.

## 2. NEW SYSTEM FEATURES

### a) Commercial Invoice

A Commercial Invoice is an essential document in international trade, serving as a bill for goods between seller and buyer and required for customs declarations. It includes key details such as the parties involved, goods description, origin, HS codes, and terms of sale. Accurate completion ensures smooth logistics, financial processing, and prevents customs delays. Customs use it to assess taxes, tariffs, and duties.

### b) Provisional invoices

A Provisional Tax Invoice is used in complex industries like mining to enable early payments before final transaction details are confirmed. It helps manage delays from partial deliveries and cross-border logistics. This invoice supports cash flow by allowing preliminary billing. Once conclusive transaction details are agreed, a revised or Final Invoice is issued to reconcile any differences between the provisional and final amounts, ensuring the buyer is charged accurately.

### c) Business Names

The Smart Invoice System has been upgraded with a new feature that allows taxpayers to pull and select the preferred business name directly from TaxOnline. This enhancement ensures that the correct business name appears on invoice printouts, improving accuracy and user control in the invoicing process.

### d) Value Credit Notes

A Value Credit Note is a financial document used to adjust the monetary value of a transaction without changing the quantity of goods or services sold. It is typically issued to correct pricing errors, apply post-sale discounts or rebates, or address overcharges. The focus is solely on modifying the amount payable, not the number of items.

### e) Invoice Enhancements

The Tax Invoice has been enhanced to include additional customer details on invoice printouts, such as phone number, email address, physical address, country of residence, and residence status. Additionally, users can now configure and display specific bank account details on the invoices, improving clarity and customization for both businesses and clients.

### f) Validation of the Customer TPIN

The Smart Invoice System has been upgraded to enable taxpayers to verify their customers' Taxpayer Identification Numbers (TPINs). This enhancement enhances the integrity of the electronic invoicing process by ensuring accurate and authentic customer information, thereby minimizing errors, preventing fraud, and supporting compliance, particularly during input tax validation at return filing.

### **g) Sales Reports & Purchases Reports**

To support taxpayers during the return filing period, the Smart Invoice System has been further enhanced with a feature that allows users to download sales and purchases reports directly from the Smart Invoice taxpayer portal. This functionality provides taxpayers with quick access to accurate transactional data, streamlines the return filing process, reduces manual errors, and enhances compliance by ensuring timely and well-documented submissions.

### **h) Service Requests**

Previously, Smart Invoice service requests that were initially rejected by ZRA officers could not be approved upon resubmission by the taxpayer. This limitation has now been resolved, and officers are now able to review and approve reapplications for Smart Invoice services, enhancing flexibility and improving service delivery.

### **i) SandBox Invoices**

The Smart Invoice Sandbox environment is provided for taxpayers who are developing an interface between their ERP and/or invoicing systems and the Smart Invoice platform. It is intended strictly for development and testing purposes and must not be used for issuing invoices to clients in live transactions. To enhance transparency, the system has been upgraded to clearly identify sandbox-issued invoices—these will now display a watermark when the QR code is scanned. Such invoices are invalid for official use and do not qualify for input tax deduction or claims.

### **j) Enhanced Corporate Branding**

To ensure alignment with ZRA's corporate identity, the Smart Invoice System has been enhanced to reflect ZRA's official branding. This update reinforces consistency across ZRA platforms and enhances the professional look and feel of the system.

## **3. CHALLENGES & PROPOSED SOLUTIONS**

To support users experiencing challenges with issuing credit notes, ZRA is enhancing system capabilities by emphasizing real-time validations to ensure quicker and more accurate processing. Additionally, the Authority is exploring alternative solutions, including offline processing options via the Smart Invoice (SI) Taxpayer Portal, to provide greater flexibility and minimize disruptions to taxpayers' operations.

The system continues to face challenges with invoice transmission from taxpayer systems to ZRA's Smart Invoice backend, largely due to intermittent internet connectivity in the country. To mitigate this, taxpayers are encouraged to manually ensure successful invoice transmission by switching between available internet service providers to maintain stable connectivity during invoice issuance.

## **4. FUTURE ENHANCEMENTS**

As part of future enhancements, ZRA is actively working to provide taxpayers with a variety of dashboards that offer key information at a glance. These will include features such as an enhanced dashboard displaying the number of invoices not transmitted to the ZRA smart invoice backend. This will help taxpayers monitor their compliance and the system performance more effectively.

## **5. SMART INVOICE STATISTICS**

As of the latest reporting period, a total of 35,084 registered taxpayers have transmitted 60.9 million invoices through the Smart Invoice System across various tax types. VAT accounts for the highest activity, with 17,806 taxpayers transmitting over 60.2 million invoices valued at approximately K915.5 billion, and output tax totalling K72.6 billion. Turnover Tax (TOT) follows with 14,135 taxpayers submitting 486,012 invoices worth K4.9 billion. Income Tax (ITX) and Rental Tax recorded 195,296 and 3,034 invoices respectively, with corresponding values of K6.85 billion and K82.9 million. This reflects continued growth in Smart Invoice adoption and usage across tax categories.

*Table 1: Number of Registered Taxpayers as at 31<sup>st</sup> May 2025*

<b>Tax Type</b>	<b>Registered Taxpayers</b>	<b>Qty of Invoices transmitted</b>	<b>Value of Invoices transmitted (K'Million)</b>	<b>Value of Output Tax transmitted (K'Million)</b>
VAT	17,806	60,229,886	915,525	72,579
TOT	14,135	486,012	4,902	N/A
ITX	2,538	195,296	6,851	N/A
Rental Tax	605	3,034	83	N/A
<b>Total</b>	<b>35,084</b>	<b>60,914,228</b>	<b>927,361</b>	<b>72,579</b>

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