VALIDITY OF TAX INVOICES

This notice serves to inform VAT registered suppliers that in addition to standard features of a Tax Invoice in VAT Rule 3, Gazette Notice 310 of 2020 issued in April 2020, added the following:

(i) A TPIN of the customer clearly indicated as such on the invoice, for all “Business to Business” (B2B) or “Business to Government” (B2G) transactions.

(ii) Taxable suppliers with pre-printed invoice books in stock to INDICATE the Customer TPIN in a prominent place on all invoices printed prior to this Rule.

(iii) The Rule further cautions taxable suppliers against issuing invoices, as in (ii) above, to customers after 31st December 2020 as they would not be allowed for deduction or credit of input tax except those manual ones with a “Pre-Printed Field” in a prominent place on such invoices, in which to capture the Customer TPIN.

(iv) Approved computer accounting packages are equally required to indicate Customer TPIN on invoices issued in all B2B or B2G transactions.

Zambia Revenue Authority issued a reminder at the beginning of Quarter 4 in 2020 for all registered taxpayers to comply with this requirement. The Customer TPIN field must be properly Labeled as “Customer TPIN…” or “Client TPIN…”

Compliance with this requirement cannot be deferred because the customer TPIN is mandatory when filing returns.

Registered taxpayers not compliant with this Rule have up to 31st December 2021 to do so. All B2B or B2G non-compliant invoices issued from 1st January 2022 will not be allowed for input tax credit or deduction.

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