DOMESTIC TAXES

SMART INVOICE PROJECT

TECHNICAL SPECIFICATION OF CERTIFIED INVOICING SYSTEM (CIS) FOR A VIRTUAL SALES DATA CONTROLLER (VSDC)

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Document Control

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1   Introduction

This document provides integration requirements that must be met by stakeholders using third party Accounting packages, Point of Sale (POS) solutions, Enterprise Resource Planning Solutions (ERPs), Invoicing and Inventory management systems and other transactional data management solutions to integrate to the Smart invoice. All third-party solution will be required to develop Application programming Interfaces (APIs) that will enable them to connect to a ZRA gateway called the Virtual Sales Data Controller (VSDC) in order to send and receive various electronic transactions to and from the Smart Invoice System. To obtain best results this document must be used together with the VSDC specification document.

2   Definitions

"**Authority**" means Zambia Revenue Authority

"**User**" means a taxpayer, user of CIS

"**TPIN**" –Tax Identification Number

"**Commissioner General**" means the Commissioner General of Zambia Revenue Authority;

"**Smart Invoice**" means a system comprising of Certified Invoicing System and Virtual Sales Data Controller connected together;

"**Certified Invoicing System (CIS)**" means a system designated for use in business for efficiency management controls in areas of sales analysis and stock control which conforms to the requirements specified by the Authority;

"**(CIS code)**" means CIS's unique serial number;

"**Invoice**" means a certified retail invoice or a wholesale invoice (where required) or an invoice for the provision of services provided to the customer (private individual or business, as applicable);

"**Signature**" means invoice data used for integrity verification by Authority;

"**Virtual Sales Data Controller (VSDC)**" is a software module communicating with both the CIS and the Authority for processing invoices;

"**Invoice data**" means every Invoice data provided by CIS which needs to be processed by VSDC;

"**Response data**" means every information sent from VSDC to CIS;

"**Internal data**" means encrypted information related to the current invoice and saved to internal storage of VSDC;

"**VSDC serial number**" - Virtual Sales Data Controller's unique serial number with designation of its certificate;

"**Remote audit**" - function of VSDC to establish two-way communication with remote server designated by the Authority in order to transfer required audit information;

"**Local audit**" - function of VSDC to provide information from its internal memory to a removable storage media;

"**POS**" - Point Of Sale.

3 CIS specification for Virtual SDC

3.1. A Certified Invoicing System (CIS) may encompass an electronic cash register, a terminal equipped with cash register software, a computer utilizing invoicing software, or any comparable system employed for recording and transmitting transactions.

3.2. A CIS shall not be able to receive importation and purchase data or produce invoices unless connected to a functional Virtual Sales Data Controller. The VSDC securely retains all essential data from transactions in an irreversible manner. It employs this data to compute an encrypted value that is required to be included on the final receipt, as per the following guidelines outlined;

3.3. A CIS shall:
   a) Contain software (PC software or firmware) that controls the functions indicated in this guideline
   b) Each CIS shall be provided with CIS number (a model designation and serial number). CIS number has a unique number by which both the certified invoicing system and the software developer are clearly identified. The CIS number will be built as follows:
   c) Cash registers: AAABBNNNNNN, where:
   d) AAA = Supplier id. (given by the Authority);
   e) BB = software developer certificate number (given by the Authority);
   f) NNNNNN = serial number (in ascending order, given by the software developer)
   g) Invoicing systems: BBBCCNNNNNN, where:
   h) BBB = software developer id. (given by the Authority);
   i) CC = software developer certificate number (given by the Authority);
   j) NNNNNN = serial number (in ascending order, given by the software developer)

3.4. A Certified Invoicing System shall generate invoices, which must show, among others, the following information;
   a) Taxpayer's name;
   b) TPIN;
   c) Taxpayer's address;
   d) Buyer TPIN;
   e) Buyer phone number;
   f) Invoice type and transaction type;
   g) Serial number of the invoice from an uninterrupted ascending number of series per invoice type;
   h) Currency
   i) Exchange rate
   j) Registered items and/or services with description, quantity, price, with any otheraction that may be done such as cancellations, corrections;
   k) Total sales amount;
   l) Tax rates applied;
   m) The value added tax added to the sale amount;
   n) Means of payment;
   o) VSDC information:
      i) Date and time stamped by VSDC;
      ii) Sequential invoice type number;
      iii) invoice signatures;
      iv) VSDC identification number;
   p) Date and time stamped by CIS;
   q) CIS number.

3.5. Each invoice issued by Certified Invoicing System is formed from a combination of invoice type and transaction type.

    a) Invoice types are:
        i) NORMAL
        ii) COPY
        iii) TRAINING
        iv) PROFORMA

    b) Each invoice type is attributed with one of the following transaction types:
        i) SALE;
        ii) CREDIT NOTE;
        iii) DEBIT NOTE.

    c) Certified Invoicing System shall assign a unique invoice label to each combination of invoice type and transaction, so that the Virtual Sales Data Controller can interpret them unambiguously. The table below gives the combinations of invoice labels:

INVOICE TYPE	TRANSACTION TYPE	INVOICE LABEL
NORMAL	SALES	NS
NORMAL	CREDIT NOTE	NCN
NORMAL	DEBIT NOTE	NDN
COPY	SALES	CS
COPY	CREDIT NOTE	CCN
COPY	DEBIT NOTE	CDN
TRAINING	SALES	TS
TRAINING	CREDIT NOTE	TCN
PROFORMA	SALES	PS

3.6. For the purpose of signing an invoice, the data flow between the Certified Invoicing System and the Virtual Sales Data Controller will be as follows for each invoice type:

    a) The CIS sends the following invoice data to the VSDC at the time when the invoice is being produced:
        i) Date and time;
        ii) Tax Identification Number;
        iii) Buyer TPIN;
        iv) Buyer phone number;
        v) CIS number;
        vi) Invoice number;
        vii) Invoice type and transaction type ;
        viii) Tax rates;
        ix) Total amounts with TAX;
        x) TAX amounts.

    b) The VSDC receives invoice data from CIS

    c) The VSDC generates the following response data and sends it back to the CIS:
        i) VSDC ID;
        ii) Date and time;
        iii) Invoice label;
        iv) Invoice counter per invoice type;
        v) Invoice counter of all invoices;
        vi) Digital signatures (except for the invoice types TRAINING and PRO FORMA);

    d) The Certified Invoicing System completes the invoicing process by imprinting VSDC details in the specified location on the invoice. The CIS sends complete journal data of NS, NCN and NDN invoice labels in text form to VSDC.

3.7. CIS shall:
  a) Contain software (PC software or firmware) that controls the functions indicated in these regulations;
  b) have reprogrammable TPIN under its service mode, for the purpose of ownership transfer, only if the change of TPIN is conditioned by the reset which deletes all information saved for previously programmed TPIN;
  c) carry consecutive numbers in order to guarantee the completeness and the inalterability of the journal records. This means that the journal records in the electronic journal or
  d) the journal file (which includes all invoices of the various types, among other things) shall have maximum one ascending numbering per invoice type. In case of a total reset of the Certified Invoicing System, the aforementioned numbering shall recommence from 1 (one);
  e) be provided with a model name and a manufacturing number through a CIS Code);
  f) have display screen showing the inputs and outputs of the sale with 2 decimal places;
  g) be able to produce Z daily report and X daily report. Z daily report refers to the summary of sales of a full day (from 00:00:00 to 23:59:59) of operations. X daily report refers to
  h) the summary of sales operations from the last Z report to the present;
  i) be issued with a version number which is a unique identifier of the software version and should be adapted for every change made to the software. CIS software version must be enabled for verification by Authority personnel;
  j) be able to issue invoices only if connected to VSDC unit which is functioning under normal circumstances;
  k) be able to independently detect whether the VSDC is operational or not, and inform user of its status in case of error;
  l) not have any other functions than those stipulated in its documentation. The documentation shall be written in English and accompany the CIS on delivery;
  m) have an inventory control, where the user is able to input and/or remove goods from stock and produce independent reports showing inventory status;
  n) be able to register cash deposits and withdrawals;
  o) be able to register a payment with different means of payment;
  p) be equipped with paper journal or electronic journal or the log file which contains all the sales that immediately upon the creation of any printed material are recorded and shall not operate without it;
  q) not to be constructed in such a way that it is possible to register a sales amount without simultaneously printing n invoice;
  r) not be able to register the amount of a transaction without identifying the good and /or service;
  s) not be able to correct a transaction without prior cancelation of the original transaction. Each cancelation must refer to the original erroneous SDC Invoice number. Moreover, an original transaction is allowed to be cancel only once;
  t) print only one original invoice. Reprint shall have a watermark with mention Copy.
  u) send invoice data to VSDC in prescribed format defined in this guideline;
  v) receive response data from VSDC and add this information to final invoice structure;
  w) allow, as programming/servicing function, input of:
      i) TPIN,
      ii) CIS code,
      iii) Registered company name and address,
      iv) Date and time,
      v) Tax categories and rates,

TAX TYPE CODE	LABEL	TAX CATEGORY NAME	TAX RATE	CODE ASSIGNMENT LEVEL	NOTES
VAT	A	Standard Rated	16%	Item Management Level	Category applies to products and services which attract VAT at 16% by nature.
	B	Minimum Taxable Value (MTV)	16%	Item Management Level	16% is charged on the Retail Price recommended by manufacturer of MTV goods.
	C1	Exports	0%	Transaction Level	Applies to export transactions. Items which are assigned category C1 at transaction level become zero-rated.
	C2	Zero-rating Local Purchases Order transactions	0%	Transaction Level	Applies to transactions involving customers or projects granted exemption from paying taxes. Items which qualify for zero-rating based on LPOs are always specified on the letter which is presented to a seller for referencing on the invoice.
	C3	Zero-rated by nature	0%	Item Management Level	Category applies to products and services which attract VAT at 0% by default
	D	Exempt	0%	Item Management Level	The category applies to specific class of products and services exempted from VAT.
	RVAT	Reverse VAT	16%	Item Management Level	Applies to transactions involving imported services. (For both Appointed Tax Agent and Self-invoicing).
	E	Disbursement	0%	Item Management Level	Applies to expenses incurred by suppliers on behalf of customers in the course of supplying a product or service.
	F	10% Statutory Service Charge	0%	Transaction Level	Applies to the hospitality industry and computed on a total net transaction amount
IPL	IPL-1	Insurance Premium Levy	5%	Item Management Level	Applies to all classes of insurance except re-insurance.
	IPL-2	Re-insurance	0%	Item Management Level	Applies only to re-insurance.
TL	TL	Tourism Levy	1.50%	Item Management Level	Applies to accommodation and conference facilities.
	ECM	Excise on Coal	5%	Item Management Level	The tax rate is charged per tonne
LED	EXEEG	Excise Electricity	3%	Item Management Level	The tax rate is charged per 100kwh
TOT	TOT	Turnover Tax	N/A	N/A	Direct tax – tax amount does not reflect on an invoice. For purposes of accounting for turnover relating to taxpayers not registered for VAT.

x) print each tax rate programmed with value > 0. The tax label and value must be appearing on every invoice even though the sale was not including that particular tax rate;

y) print the tax label and value for tax rate equal to zero, only when an item with this particular tax rate is used;

z) enable to print in a uniform layout response data received from VSDC structured with following content:
   i) The designation "SDC Information"
   ii) Time and date of VSDC (Date: dd/mm/yyyy Time: hh:mm:ss)
   iii) VSDC identification "SDC ID: SDCXXXXXXXXXX"
   iv) Invoice counter "A/B RT"
   v) Internal data separate by dash after every 4th character

vi) Invoice signature separate by dash after every 4th character

vii) QR Code: made by a link that goes to smart Invoice taxpayer portal as follows:

viii) https://siportal.zra.org.zm/common/link/ebm/receipt/indexEbmReceiptData?Data =" tpin+branch_code+Signature"

aa) print invoice type counter and total counter presented in the following manner A/B RT where:
   i)   A = Counter per invoice type;
   ii) B = Total counter;
   iii) RT = invoice type label.

bb) provide to competent auditors an interface for audit purposes, including an overview of software settings and database;

cc) have an item counter which presents the number of items shown on the invoice (excluding voids);

dd) continue or re-print last line in the case of power failure or after missing paper recovery

ee) not issue an invoice of goods when the corresponding stock is less than the requested quantity. However, CIS can issue an invoice for service item regardless the stock.

ff) be able to provide a closing stock of a given date by user.

3.8. Host Devices Compliance- Shall be approved by Zambia Information Technology Authority (ZITA)/ orcompliant with the international safety standards for electronic equipment

3.9. The Certified Invoicing System functionalities shall not be affected or interrupted by any other accessory or electronic equipment connected to the same host device.

3.10. Invoice specification

a) Certified Invoicing System shall not be able to print invoice of any type before the aforementioned data flow has been finalized. This means that it shall be impossible to issue invoice if the CIS did not receive any response from the VSDC.

b) When the CIS provides a function for printing copies of the invoice, training or proforma tickets, it must be clearly distinguishable from the NORMAL invoice type. The designation COPY, TRAINING, PROFORMA has to be placed on the invoice below invoice header and above item description section and as a watermark. Moreover, in such cases the following text should appear below the amount totals of the ticket: "THIS IS NOT AN OFFICIAL INVOICE". These identifying texts shall be at least twice bigger than the text that indicates the amount.

c) All corrections on the invoice should be performed before approving it.

d) *Normal Sale*, defined by invoice label NS, refers to an invoice that shall be produced and offered to the client. It is understood to be any invoice produced while the Smart Invoice is in its normal registration mode, used to register sales of goods and/or services, including corrections and discounts.

i) Following is an example of invoice type NORMAL and transaction type SALE (NS)

TAX INVOICE

ABC Super Market Limited

TPIN: 1234567890

Plot 425, Kabwe Road, P.O.Box 35710, Lusaka

TEL: XXXXXXXXXXX

EMAIL: ABC-57@org.zm

Cashier Name: XXXXXXXXXXXXXXXXX

.

Customer TPIN:	1098765432
Customer Name:	DMX suppliers Limited
Phone Number:	+260 111111111
Address:	3rd Street, Avondale, Lusaka
Email:	DMX@gmail.com

Item Description	Tax Category	Unit Price (ZMW)	Qty	Discount (ZMW)	Total Amount (ZMW)
Commission on Insurance Broker	A	2,500	10	-	25,000.00
Insurance Services	IPL-1	100,000	3		300,000.00
Re-insurance	IPL-2	45,000	1		45,000.00

Tax Category	Tax rate (%)	Amount (ZMW)
Taxable Standard Rated - A	16%	21,551.72
Taxable IPL-1	5%	285,714.29
Total IPL-2		45,000.00
Sub-total		**352,266.01**
VAT		3,448.28
TL		14,285.71
Total		**370,000.00**

SDC Information

Date: dd/mm/yyyy   TIME: hh/Mins/Second

SDC ID: SDC00100001

Invoice Number: INV00100001/1

Invoice Type: Normal Sale

Internal Data:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Signature:XXXXXXXXXXXXXXXXXXXXXX

Powered by ZRA Smart Invoice

Customised message or remark

NOTES:

a. Taxpayer logo can be added by choice and a statement "Powered by Smart Invoice" at the bottom.
b. For Export (C1) and LPO (C2) Transactions, the total amounts must be in the row for Zero-rated (C) under "Tax Category" column.
c. Tax Category Section for taxable amounts must be dynamic - reflect only categories applicable to each transaction

ii) Following is an example of invoice type NORMAL and transaction type SALE (NS) for VAT & TL:

TAX INVOICE

ABC Super Market Limited
TPIN: 1234567890
Plot 425, Kabwe Road, P.O.Box 35710, Lusaka
TEL: XXXXXXXXXXX
EMAIL: ABC-57@org.zm

Cashier Name: XXXXXXXXXXXXXXXX
.

Customer TPIN: 1098765432
Customer Name: DMX suppliers Limited
Phone Number: +260 111111111
Address: 3rd Street, Avondale, Lusaka
Email: DMX@gmail.com

Item Description	Tax Category		Unit Price (ZMW)	Qty	Discount (ZMW)	Total Amount (ZMW)
Accommodation	A	TL	1,500	7	150.00	10,350.00
Conference for 100 pax	A	TL	250	100		25,000.00
Hire of Conference Hall	A	TL	35,000	1		35,000.00
Room Service Meals	À		260	3		780.00
Spa	A		100	3		300.00
Airport Shuttle	A		200	2		400.00
Laundry	A		50	4		200.00
Drinks	B		15	15	3.00	222.00

Tax Category	Tax rate (%)	Amount (ZMW)
Standard Rated - A	16%	61,320.62
Minimum Taxable Value - B	16%	191.38
Sub-total		**61,512.00**
Statutory Service Charge -F	10%	6,151.20
VAT		9,841.92
TL		898.09
Total		**78,403.20**

SDC Information
Date: dd/mm/yyyy   TIME: hh/Mins/Second
SDC ID: SDC00100001
Invoice Number: INV00100001/1
Invoice Type: Normal Sale

Internal Data:
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Signature:XXXXXXXXXXXXXXXXXXXXXX

Powered by ZRA Smart Invoice

NOTES:

a. Replace ZRA Logo with a provision for taxpayer logo, and a statement "Powered by ZRA Smart Invoice" at the bottom.

b. Tourism Levy strictly applies to accommodation, Conference hire for 25 or more people and the conference package which will include food, drinks and other items included as a package for conference.

c. Tourism Levy does not apply to purchase of food or beverages which is not part of the conference package.

d. VAT is not charged on an amount with Service charge and Tourism Levy.

e. VAT and Tourism Levy are applied on the same product/service but both have the same tax base (the taxable value - VAT and TL exclusive).

iii) Following is an example of invoice type NORMAL and transaction type SALE (NS) for TOT:

TAX INVOICE

ABC Super Market Limited

TPIN: 1234567890
Plot 425, Kabwe Road, P.O.Box 35710, Lusaka
TEL: XXXXXXXXXXX
EMAIL: ABC-57@org.zm

Cashier Name: XXXXXXXXXXXXXXXXX

Customer TPIN: 1098765432
Customer Name: DMX suppliers Limited
Phone Number: +260 111111111
Address: 3rd Street, Avondale, Lusaka
Email: DMX@gmail.com

Item Description	Unit Price (ZMW)	Qty	Discount (ZMW)	Total Amount (ZMW)
Product 1	45	10	4.50	445.50
Product 2	100	10		1,000.00
Product 3	15	30	3.00	447.00
Product 4	7	30		210.00
Total			**7.50**	**2,102.50**

SDC Information
Date: dd/mm/yyyy   TIME: hh/Mins/Second
SDC ID: SDC00100001
Invoice Number: INV00100001/1
Invoice Type: Normal Sale

Internal Data:
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Signature:XXXXXXXXXXXXXXXXXXXXX

Powered by ZRA Smart Invoice

Customised message or remark

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NOTES:

  f. No Tax category should reflect on the face of the invoice.
  g. Replace ZRA Logo with Taxpayer and a statement "Powered by Smart Invoice" at the bottom.

iv) Following is an example of invoice type NORMAL and transaction type SALE (NS) for LPO:

TAX INVOICE

ABC Super Market Limited

TPIN: 1234567890
Plot 425, Kabwe Road, P.O.Box 35710, Lusaka
TEL: XXXXXXXXXXX
EMAIL: ABC-57@org.zm

Cashier Name: XXXXXXXXXXXXXXXXX

Customer TPIN: 1098765432
Customer Name: DMX suppliers Limited
Phone Number: +260 111111111
Address: 3rd Street, Avondale, Lusaka
Email: DMX@gmail.com

Item Description	Tax Category	Unit Price (ZMW)	Qty	Discount (ZMW)	Total Amount (ZMW)
Product 1	C2	38.79	10	3.88	384.05
Service 2	C2	86.21	10		862.07
Product 3	C2	15	30	3.00	447.00
Product 4	C2	7	30		210.00

Tax Category	Tax rate (%)	Amount (ZMW)
Total Zero-rated -C	0%	1,903.12
Sub-total		**1,903.12**
VAT		-
Total		**1,903.12**

SDC Information
Date: dd/mm/yyyy   TIME: hh/Mins/Second
SDC ID: SDC00100001
Invoice Number: INV00100001/1
Invoice Type: Normal Sale
LPO Number: 9999999999

Internal Data:
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Signature:XXXXXXXXXXXXXXXXXXXXX

Powered by ZRA Smart Invoice

Customised message or remark

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v) Following is an example of invoice type NORMAL and transaction type SALE (NS) for Exports:

TAX INVOICE

ABC Super Market Limited

TPIN: 1234567890
Plot 425, Kabwe Road, P.O.Box 35710, Lusaka
TEL: XXXXXXXXXXX
EMAIL: ABC-57@org.zm

Cashier Name: XXXXXXXXXXXXXXXX

Customer TPIN: XXXXXXXXXXX
Customer Name: Galop International Limited
Phone Number: +270 111111111
Address: Oxford Street,London, Britain
Email: DMX@gmail.com

Item Description	Tax Category	Unit Price (GBP)	Qty	Discount (GBP)	Total Amount (GBP)
Product 1	C1	38.79	10	3.88	384.05
Service 2	C1	86.21	10		862.07
Product 3	C1	15	30	3.00	447.00
Product 4	C1	7	30		210.00

Tax Category	Tax rate (%)	Amount (GBP)
Total Zero-rated -C	0%	1,903.12
Sub-total		**1,903.12**
VAT		-
Total		**1,903.12**

EXCHANGE RATE   **ZMW 33.4056**

SDC Information
Date: dd/mm/yyyy   TIME: hh/Mins/Second
SDC ID: SDC00100001
Invoice Number: INV00100001/1
Invoice Type: Normal Sale

Internal Data:
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Signature:XXXXXXXXXXXXXXXXXXXXX

Powered by ZRA Smart Invoice

Customised message or remark

vi) Following is an example of invoice type NORMAL Foreign Currency and transaction type SALE (NS):

TAX INVOICE

ABC Super Market Limited

TPIN: 1234567890
Plot 425, Kabwe Road, P.O.Box 35710, Lusaka
TEL: XXXXXXXXXXX
EMAIL: ABC-57@org.zm

Cashier Name: XXXXXXXXXXXXXXXXX

Customer TPIN: XXXXXXXXXXX
Customer Name: Galop International Limited
Phone Number: +270 111111111
Address: Oxford Street,London, Britain
Email: DMX@gmail.com

Item Description	Tax Category	Unit Price (USD)	Qty	Discount (USD)	Total Amount (USD)
Product 1	C1	38.79	10	3.88	384.05
Service 2	C1	86.21	10		862.07
Product 3	C1	15	30	3.00	447.00
Product 4	C1	7	30		210.00

Tax Category	Tax rate (%)	Amount (USD)
Total Zero-rated	0%	1,903.12
Sub-total		**1,903.12**
VAT		-
Gross Amount		**1,903.12**

EXCHANGE RATE   ZMW 26.0619

SDC Information
Date: dd/mm/yyyy   TIME: hh/Mins/Second
SDC ID: SDC00100001
Invoice Number: INV00100001/1
Invoice Type: Normal Sale

Internal Data:
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Signature:XXXXXXXXXXXXXXXXXXXXXX

Powered by ZRA Smart Invoice

Customised message or remark

NOTES:

a. Where a taxable supplier issues a tax invoice in foreign currency, the tax due shall be due and payable at the rate of conversion to Kwacha or Kwacha Equivalent of the total supply, on the invoice, using the appropriate rate of exchange which should be indicated on the invoice.

e) *Normal Credit Note*, defined by invoice label NR, refers to a invoice that shall be produced, while Smart Invoice is in credit note mode, for a client upon request with information indicating that a previously printed Normal Sale invoice contains incorrect information or information on a credit note for returned or discounted goods or services. Such credit note invoice contains only negative, credit note amount. Each invoice of this type requires a statement by user inputted to a special credit note log book containing invoice details and justification with description and the name of the credit note recipient.

i) Following is an example of invoice type NORMAL and transaction type CREDIT NOTE (NR):

TAX CREDIT INVOICE

ABC Super Market Limited

TPIN: 1234567890

Plot 425, Kabwe Road, P.O.Box 35710, Lusaka

TEL: XXXXXXXXXXX

EMAIL: ABC-57@org.zm

Cashier Name: XXXXXXXXXXXXXXXX

.

Customer TPIN:	1098765432
Customer Name:	DMX suppliers Limited
Phone Number:	+260 111111111
Address:	3rd Street, Avondale, Lusaka
Email:	DMX@gmail.com

Item Description	Tax Category	Unit Price (ZMW)	Qty	Discount (ZMW)		Total Amount (ZMW)
Commission on Insurance Broker	A	-2,500	10	-	-	25,000.00
Insurance Services	IPL-1	-100,000	3		-	300,000.00
Re-insurance	IPL-2	-45,000	1		-	45,000.00

Tax Category	Tax rate (%)	Amount	(ZMW)
Taxable Standard Rated - A	16%	-	21,551.72
Taxable IPL-1	5%	-	285,714.29
Total IPL-2		-	45,000.00
Sub-total		**-**	**352,266.01**
VAT		-	3,448.28
TL		-	14,285.71
Total		**-**	**370,000.00**

SDC Information

Date: dd/mm/yyyy   TIME: hh/Mins/Second

Credit Note: CRN00100001/2

Original Invoice: INV00100001/1

Invoice Type: Credit Note

LPO Number (where applicable): 9999999999

Credit Note Reason: XXXXXXXXXXXXX

Internal Data:

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Signature:XXXXXXXXXXXXXXXXXXXXXX

Powered by ZRA Smart Invoice

Customised message or remark

NOTES:

a. Replace ZRA Logo with Taxpayer and a statement "Powered by Smart Invoice" at the bottom.

b. For Export (C1) and LPO (C2) Transactions, the total amounts must be in the row for Zero-rated (C) under "Tax Category" column.
c. Tax Category Section for taxable amounts must be dynamic - reflect only categories applicable to each transaction

f) *Proforma* or an *advance invoice*, defined by invoice label "PS". It refers to a printout from an Invoicing system certified against Smart Invoice while in proforma mode. The printed information looks similar to the NORMAL invoice information excluding digital signatures and follow instructions of this guideline.

ii) Following is example of invoice type PROFORMA and transaction type SALE (PS):

PROFORMA INVOICE

ABC Super Market Limited

TPIN: 1234567890
Plot 425, Kabwe Road, P.O.Box 35710, Lusaka
TEL: XXXXXXXXXXX
EMAIL: ABC-57@org.zm

Cashier Name: XXXXXXXXXXXXXXXX

Customer TPIN:	1098765432
Customer Name:	DMX suppliers Limited
Phone Number:	+260 111111111
Address:	3rd Street, Avondale, Lusaka
Email:	DMX@gmail.com

Item Description	Tax Category	Unit Price (ZMW)	Qty	Discount (ZMW)	Total Amount (ZMW)
Product 1	A	45	10	4.50	445.50
Product 2	B	100	10		1,000.00
Product 3	C	15	30	3.00	447.00
Product 4	D	7	30		210.00

Tax Category	Tax rate (%)	Taxable Amount
Taxable Standard Rated -A	16%	384.05
Taxable Minimum Taxable Value - B	16%	862.07
Zero-rated - C	0%	447.00
Exempt - D		210.00
Sub-total		**1,903.12**
VAT		199.38
Total		**2,102.50**

SDC Information
Date: dd/mm/yyyy   TIME: hh/Mins/Second
SDC ID: SDC00100001
Proforma Invoice Number: 36
Invoice Type: Proforma Invoice
CIS No.: WIS0000000XX

This is not an official Tax Invoice

Powered by ZRA Smart Invoice

3.11. Certified Invoicing System shall have facility to generate detailed X daily report of the day's sale during which financial transactions were conducted since the previous Z daily report was generated.

    a) Daily X report is produced by CIS and represents a summary of all sales records since the end of the previous Z daily report and it shall at least contain information on:
        i) trade name and tax identification number;
        ii) date and time;
        iii) information showing this is an X daily report;
        iv) CIS designation and CIS code;
        v) total sales amount for all sales invoices labeled as NS, including tax;
        vi) total sales amount for all sales invoices labeled as NS, including tax, for the different main groups if main groups are used;
        vii) number of sales invoices labeled as NS;
        viii) total credit amount for all credit note labeled as NR, including tax;
        ix) number of credit notes labeled as NR;
        x) taxable amounts per applicable tax rates divided between sales (NS) and credit notes (NR);
        xi) tax amounts per applicable tax rates divided between sales (NS) and credit notes (NR);
        xii) opening deposit;
        xiii) number of items sold;
        xiv) number of invoice copies labeled as CS or CR and amount with tax included;
        xv) number of invoices in training mode labeled as TS or TR and amount with tax included;
        xvi) number of advance invoices in proforma mode labeled as PS and amount with tax included;
        xvii) sales total divided according to means of payment for sales (NS) and credit note (CI) invoices;
        xviii) all discounts;
        xix) other registrations that have reduced the day's sales and their amount;
        xx) number of incomplete sales.

3.12. Certified Invoicing System shall have facility to generate detailed Z daily report at the end of each day during which financial transactions were conducted and certified invoices generated.

    a) This report will be regarded as a business and accounting record.
    b) Daily Z report produced by CIS represents a summary of all registrations suitable for account of a day's sale and shall at least contain information on:
        i) trade name and tax identification number;
        ii) date and time;
        iii) information showing this is an Z daily report;
        iv) CIS designation and CIS code;
        v) total sales amount for all sales invoices labeled as NS, including tax;
        vi) total sales amount for all sales invoices labeled as NS, including tax, for the different main groups if main groups are used;
        vii) number of sales invoices labeled as NS;
        viii) total credit amount for all credit invoices labeled as NR, including tax;
        ix) number of credit note invoices labeled as NR;
        x) taxable amounts per applicable tax rates divided between sales (NS) and credit notes (NR);
        xi) tax amounts per applicable tax rates divided between sales (NS) and credit notes (NR);
        xii) opening deposit;
        xiii) number of items sold;
        xiv) number of invoice copies labeled as CS or CR and amount with tax included;

xv) number of invoices in training mode labeled as TS or TR and amount with tax included;

xvi) number of advance invoices in proforma mode labeled as PS and amount with tax included;

xvii) sales total divided according to means of payment for sales (NS) and credit note (NR);

xviii) all discounts;

xix) other registrations that have reduced the day's sales and their amount;

xx) number of incomplete sales.

3.13. When no report or only one of the above-mentioned reports has been generated, the next report shall contain all the data for the entire period (from the time of the previous Z daily report to the time of the new report).

3.14. PLU report contains full details of each item, the quantities sold and the amounts collected for each item and category according to the user chosen interval of date.

    a) PLU report shall at least contain information on:

        i) company name and tax identification number;

        ii) interval date and time;

        iii) information showing this is an PLU report;

        iv) CIS designation;

        v) item code, item name, unit price, tax rate, quantity on sold;

        vi) Remain quantity in stock.

3.15. Communication Protocol between CIS and VSDC

    b) Certified Invoicing System (CIS) shall connect to the Virtual Sales Data Controller (VSDC) via a web service API (SOAP or REST) or any other application service communication protocol available to the CIS and supported by the VSDC. Refer to "ZRA VSDC API documentation" for detailed communication protocols.