

**THE VALUE ADDED TAX (AMENDMENT)
BILL, 2021**

MEMORANDUM

The object of this Bill is to amend the Value Added Tax Act, so as to—

- (a) provide clarity on the use of an electronic fiscal device to record each sale or transaction;
- (b) revise the penalty for a taxable supplier for failure to issue a tax invoice;
- (c) provide for an upward adjustment of the penalty for a taxable supplier for failure to use an electronic fiscal device;
- (d) provide clarity on documents to be submitted by a supplier in support of imported goods; and
- (e) provide for matters connected with, or incidental to, the foregoing.

M. D. KABESHA,
Attorney-General

