

STATUTORY INSTRUMENT

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ELECTRONIC CASH REGISTER REGULATIONS 2021

ARRANGEMENT OF REGULATIONS

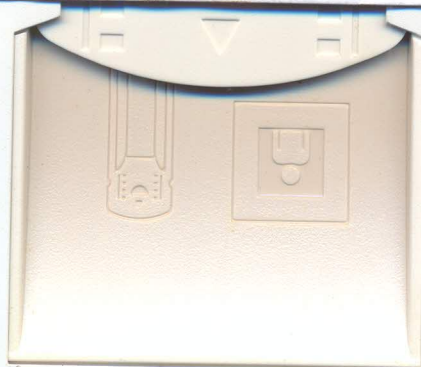
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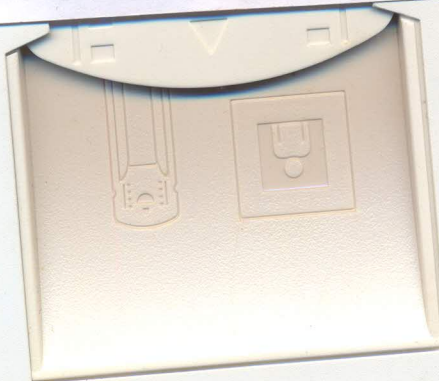
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"electronic cash register (ECR)" means a set of both hardware-a Certified Invoicing System (CIS), Sales Data Controller (SDC) and software, used to receive, record, analyze, format, transmit, store and monitor fiscal data.

"electronic Cash Register as a fiscal invoicing system" means a set of both hardware-a Certified Invoicing System (CIS), Sales Data Controller (SDC) and software, used to receive, record, analyze, format, transmit, store and monitor fiscal data;

"Electronic Cash Register Technical Committee" means the Electronic Cash Register Technical Committee established under regulation 44;

"electronic fiscal device" or "EFD" means a system, composed of one SDC and at least one POS connected that-

- (a) receives, records, analyses and stores fiscal data;
- (b) formats fiscal data into fiscal invoices;
- (c) has a secure element which transmits fiscal data into the Authority's system
- (d) designed for used in business to efficiently manage sales analyses and stock controls that conform to the requirement of the system defined in this regulations
- (e) produces fiscal invoices and issues them to a customer; and
- (f) includes but not limited to Electronic Tax Register, Electronic Fiscal Invoicing System, Electronic Fiscal Printer, and Electronic



Signature Devices

"electronic fiscal journals" means a device that stores sales transaction details and allows easier searching for fiscal data inside it in a read only mode

"electronic signature" means authentication of any electronic record by means of digital signature

"electronic signature device" means a record signing device used in conjunction with the device system that is running on an accounting software that issues pre-printed and letter headed fiscal invoices.

"fiscal invoice" means a receipt that-

- (a) is issued from an EFD to acknowledge that a transaction has occurred between a business and a customer;
- (b) has printed on it the fiscal data and other information relating to the transaction specified in regulation 6.; and
- (c) bears contents specified by the Commissioner General in these regulations, and whose record is stored in the system's memory

"GPRS" means the General Packed Radio Services;

"GSM" means Global System for Mobile communication used in general Information and communication Technology discipline.

"ITAS" means Integrated Tax Administration System;

"ISO" means International Organization for Standards

"refund transaction" means when a taxpayer cancels a transaction due to a mistake in entry or return of goods ;

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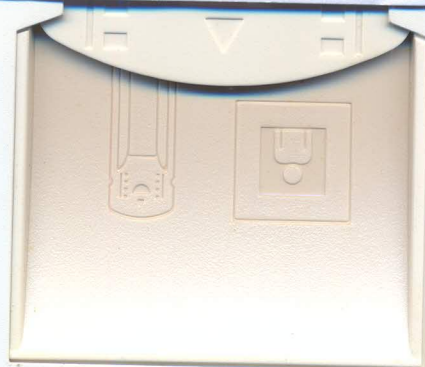
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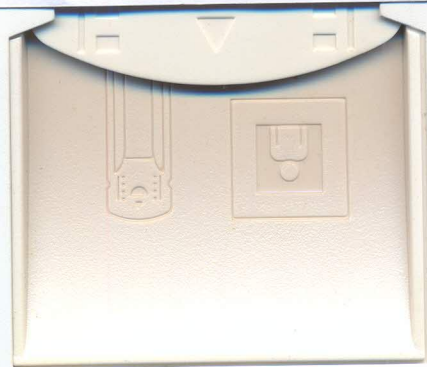


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STATUTORY INSTRUMENT NO. 2 OF 2021

Published 25th March, 2021

THE GOODS AND SERVICES TAX ACT
(ACT NO 6 OF 2009)

Short title

ELECTRONIC CASH REGISTER REGULATIONS 2 021

IN EXERCISE of the power conferred upon him by Section 112 of the Goods and Services Tax Act 2009, the Minister responsible for finance hereby make the following Regulations-

PART I - PRELIMINARY

1. In these regulations, unless the context otherwise requires— Interpretation

"accredited" means to be accredited by the Commissioner-General

"Act" means the Goods and Services Tax Act 2009;

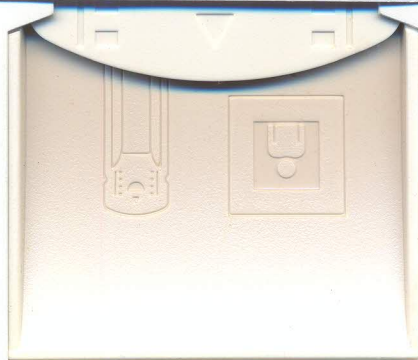
"approved electronic cash register" means an electronic cash register which has passed through the certification and licensing procedures as established by the Electronic Cash Register Technical Committee;

"approved manufacturer" means an accredited manufacturer or producer of electronic cash register

"approved supplier" means an accredited supplier of electronic cash register;

"approved technician" means an accredited technician

;



"ASYCUDA", means the Automated Systems for Customs Data;

"audit and investigations" means audit and investigations carried out under the Revenue Administration Act 2017 and the Goods and Services Tax Act

"Authority" means the National Revenue Authority established under Section 3 of National Revenue Authority Act, 2002;

"Authority's system" means a system combining both hardware and software, such as the Integrated Tax Administration System (ITAS), the Electronic Cash Register (ECR), the Automated System for Customs Data (ASYCUDA) used by the Authority to collect, process, transmit, and disseminate information according to defined set of procedures;

"business " means a taxpayer's establishment or engagement of taxable activities set out in section 7 of the Goods and Services Tax Act 2009;

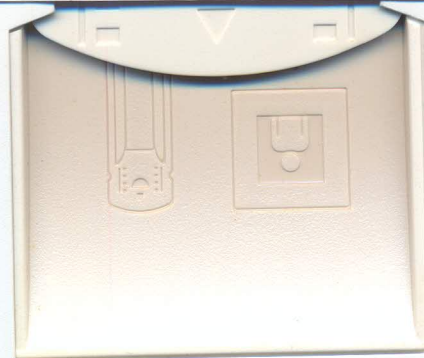
"cashier" means a person who is employed to operate an ECR system transaction on a daily basis for a business;

"CIS" means certified invoicing system;

"Commissioner-General" means the Commissioner-General appointed under section 19 of the National Revenue Authority Act, 2002;

"daily Gross takings" means all invoices raised, payments received or when goods and services are delivered for each business day;

"EFDM" means Electronic Fiscal Devices Management Systems;



"SDC" means a sales data controller;

"sales transaction " means when a taxpayer makes a sale of goods or services;

"SIM Card" means a hardware assigned to each users Electronic Fiscal Device that enables it to communicate in a global system for mobile networks

"system" means; an Electronic information platform designed for use in tax administration and conforms to the requirements specified by the Commissioner General under these regulations.

"User: means an approved user of Electronic Cash Register who is required to enter a PIN code to access the device and includes registered persons

"Z" has the ordinary meaning of the word "Summary"

"Z-Report" means a summary of sales report printout report generated by an Electronic Fiscal System on daily, monthly or annual basis

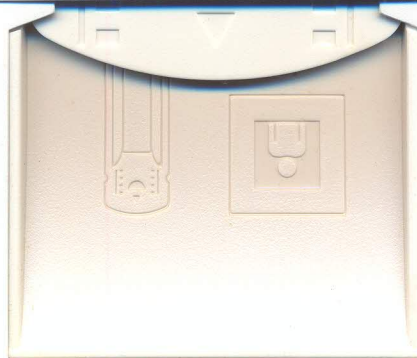
PART II: ESTABLISHMENT AND MANAGEMENT OF THE ELECTRONIC CASH REGISTER SYSTEM (ECR)

2. (1) There is hereby established an electronic cash register system to support the effective use of the electronic cash register and other devices to receive, record, transmit, analyse, format, monitor and store data for tax and other related purposes.

Establishment
of Electronic
Cash Register
System

(2) The electronic cash register system shall consist of-

- (a) the Authority's system; and
- (b) the electronic fiscal devices approved by the



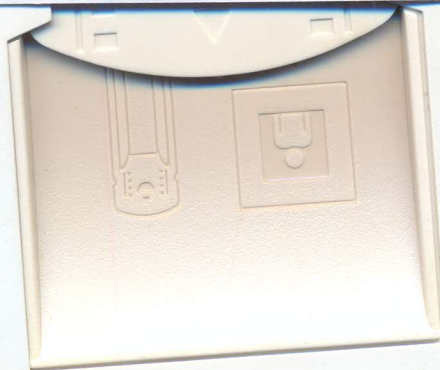
Commissioner-General to be used by taxpayers in operating their businesses.

(3) The electronic cash register system shall perform functions that include obtaining, monitoring, storing and transmitting accurate sales and stock or inventory data for tax purposes.

3. (1) An electronic cash register shall have the following technical features -

Description of Technical Features of System.

- (a) technical specifications
- (b) relevant hardware and software capable of receiving, analyzing, manipulating, disseminating and storing all information generated by a registered electronic fiscal device;
- (c) storage capacity capable of keeping information for a period of more than ten years;
- (d) security measures for its hardware and software which ensure that fiscal receipt and fiscal invoices issued by the system through users' electronic fiscal devices cannot be printed unless the flow of command is through the system to control the printing and ensure that the signature on the fiscal receipt or fiscal invoice is that designated by the Commissioner-General; and
- (e) a signature on the fiscal receipt or fiscal invoice indicating that the sale or transaction and its corresponding taxes have been



officially captured.

TECHNICAL SPECIFICATIONS (1)

4. The technical specifications of an electronic, cash register shall have the following features -

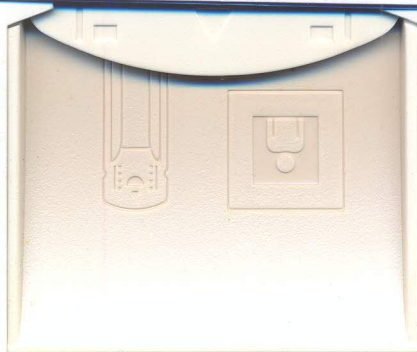
- (a) general technical requirement ;
- (b) physical features
- (c) electronic journal functionalities
- (d) fiscal memory functionalities
- (e) printing functionalities
- (f) security and reliability
- (g) connectivity
- (h) programming capabilities
- (i) management software

Technical Specifications

5. The electronic cash register shall have the following technical requirements-

- (a) language support- all information technologies shall provide support for the English language;
- (b) dates- format to be displayed shall be in 24-hour format i.e. date /month /year hour:minutes:seconds;
- (c) Clock- this feature shall comply with the

General technical Requirements



following -

- i. all devices and software shall maintain an internal clock reflecting current time and date;
 - ii. the time of the clock shall not be inaccurate by more than ten (10) seconds;
 - iii. it should be possible to update the internal clock(s) under certain circumstances such as transition to daylight savings time, inaccurate clock device, etc.
- (d) time synchronization: the electronic cash register shall include a time synchronizing mechanism to ensure consistent time recording and reporting of sales transactions.;
- (e) electrical power-all active equipment shall include power plugs standard in Sierra Leone, and shall support a voltage range and frequency range of AC 220v +/- 20v, 50Hz - 60Hz to +12V±4V;
- (f) battery life -support a 72- hour battery life after power outage;
- (g) environmental-unless otherwise specified, all equipment shall at least operate in environments of temperature of 10 - 45 degrees centigrade, 30 - 90 percent relative humidity, and 0 - 40 grams per cubic meter of

