MALAWI REVENUE AUTHORITY

DOMESTIC TAXES DIVISION

ELECTRONIC INVOICING SYSTEM (EIS) PROCEDURE MANUAL

JANUARY 2026

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CERTIFICATE OF APPROVAL

I, the undersigned, certify that I have read and hereby approve the "**Electronic Invoicing System (EIS) Back Office Module in Domestic Taxes Division".**

Signature :Date : 7/2/2026

Name : Loveness Mang'anya

Designation: Deputy Commissioner — Audit
For Commissioner Domestic Taxes

ACRONYMS

B2B	Business to Business
CSV	Comma-Separated Values
EFDMS	Electronic Fiscal Device Management System
EFDs	Electronic Fiscal Devices
EIS	Electronic Invoicing System
HR	Hour
HS Code	Harmonized System Code
MRA	Malawi Revenue Authority
PDF	Permanent Document Format
POS	Point of Sale
SMS	Short Message Service
SOPs	Standard Operating Procedures
TIN	Taxpayer Identification Number
VAT	Value Added Tax

CHAPTER 1: INTRODUCTION

1.1. BACKGROUND

The Malawi Revenue Authority (MRA) implemented the Electronic Fiscal Device Management System (EFDMS) in 2013 which became operational in March 2014. The System manages all operations related to Electronic Fiscal Devices (EFDs) and includes; activation, fiscalisation, communication, data capture, administration and reporting.

Over time, a number of business and operational challenges have been observed in the way EFDMS operates. These include; high maintenance costs, limited scalability, lack of detailed transactions data for compliance analysis, incompatibility with modern systems, vulnerability to tampering, over-reliance on the external vendor due to unavailability of source codes, limited monitoring and data analytics capabilities.

Despite suppliers of EFDMS and EFDs working on different change demands by the users, the Authority has observed that there is a need for major changes in almost all the modules of EFDMS. This also follows the change in the Law in 2020/21 fiscal year which includes stock management capability (Section 11D of the VAT Act). It is against this background that the Authority is transitioning from the current EFDMS to Electronic Invoicing System (EIS).

EIS is a comprehensive digital solution designed to automate the sales, reporting and inventory management process for taxpayers. It facilitates real-time tracking of sales transactions and ensures accurate inventory adjustments, improving compliance, transparency, and operational efficiency.

The system plays a critical role in promoting transparency between taxpayers and MRA by providing an auditable trail of all business transactions. It captures transaction data and transmits it securely to the Authority's central database in real-time. This enhances data management, optimises revenues, minimizes tax evasion, and ensures accurate calculation of tax liabilities.

In addition to improving compliance, EIS enhances operational efficiency for both taxpayers and the tax administration. Taxpayers benefit from simplified reporting processes, faster

processing of refunds, and reduced cost of compliance; while officers gain access to timely analytics and risk assessment tools that support informed decision-making. By leveraging EIS, MRA fosters a fairer tax environment, encourages voluntary compliance and aligns with best practices in electronic tax systems.

1.2. PURPOSE OF THE MANUAL

This operating manual, hereinafter referred to as *the Manual*, provides a consolidated reference for the processes, procedures and legal provisions governing the administration and monitoring of EIS in the Back Office. It is designed for use by officers of MRA to ensure uniform, accurate, and consistent application of the system in line with compliance objectives.

The manual will be subjected to review from time-to-time. The review could be prompted by changes to legislation or administrative practices. Any amendments will be appropriately documented and communicated.

1.3. OBJECTIVES OF THE MANUAL

The objectives of the manual are to:

1. **Provide Clear Operational Guidance**
   The manual outlines a step-by-step procedure for using the system, ensuring consistent application of processes across all stations and functions.
2. **Standardize Compliance and Enforcement Practices**
   The manual establishes uniform standards for monitoring, verification, and enforcement to strengthen tax administration and reduce inconsistencies.
3. **Support Capacity Building**
   The manual serves as a training and reference tool to enhance officers' skills and understanding of EIS operations, enabling effective execution of duties.
4. **Promote Transparency and Accountability**
   The manual clarifies roles, responsibilities, and expected actions for officers, fostering integrity in handling taxpayer transactions and data.

5. **Facilitate Efficient Decision-Making**
   The manual equips officers with the knowledge to interpret EIS data accurately, enabling informed compliance interventions and policy recommendations.
6. **Ensure Legal and Procedural Alignment**
   The manual aligns EIS operations with relevant tax laws, regulations, and internal policies to uphold enforcement integrity.
7. **Enhance Service Delivery to Taxpayers**
   The manual provides officers with tools and guidance that simplify taxpayer interactions, reduce administrative burdens, and promote fairness in the tax system.

1.4. LEGAL FRAMEWORK

Several provisions in the Taxation and VAT Acts were amended to give a legal mandate to the Authority. They include;

- Section 11D of the VAT Act (Establishment of Electronic Tax Invoicing System)
- Section 25 of the VAT Act (Issuance of the Tax Invoices)
- Section 46A of the VAT Act (Failure to use electronic Tax Invoicing System)
- Section 46B of the VAT Act (Fraudulent use of Electronic Tax Invoicing System)
- Section 46C of the VAT Act (Tampering with Electronic Tax Invoicing System)
- Section 46D of the VAT Act (Failure to comply with any obligation as a user or supplier)
- Section 46E of the VAT Act (Failure to demand or keep a fiscal receipt)
- Section 57 of the VAT Act (Power to seal off premises)
- Section 45 of the Taxation Act (Deductible expenses)

1.5. SYSTEM OVERVIEW

EIS consists of two core components:

1) **Taxpayer Portal** – Used by taxpayers to manage inventories, suppliers, user terminals/POS and track sales receipts, among others.
2) **Back Office** – Used by officers to monitor, validate, approve, and administer submitted electronic invoices, including compliance enforcement, among others.

CHAPTER 2: STANDARD OPERATING PROCEDURES (SOPs)

This section contains detailed SOPs designed to guide officers through key tasks and processes within EIS. It provides step-by-step guidelines to ensure consistent, accurate, and efficient execution of duties. Adhering to these procedures will promote compliance, enhance operational effectiveness, and maintain the integrity of the tax administration system.

Officers are encouraged to follow the SOPs carefully and refer back to this manual as a primary resource for daily operations.

2.1. OVERVIEW OF TAXPAYER ONBOARDING AND INVENTORY MANAGEMENT IN EIS

EIS provides an intuitive online portal that enables taxpayers to create and manage their accounts with ease.

2.1.1. Onboarding Process

To create an account, the taxpayer begins by selecting the "Create Account" link on the EIS login portal. This opens the Create New Account page, where the taxpayer must enter their details, ensuring that all mandatory fields marked with an asterisk (*) are completed. Taxpayers must ensure that the details entered exactly match the records in either Self-Assessment System (SAS2) and Msonkho Online (MO) systems. Once all required information is provided, the taxpayer clicks "Create Account" to proceed.

An email verification window appears, prompting the taxpayer to enter a validation code that is sent to their registered email address or phone number. Upon entering the code and selecting "Validate Code", the account is successfully created, granting the taxpayer access to the EIS platform.

2.1.2. Inventory Management

When the taxpayer signs in to the EIS portal for the first time, the system auto-creates a virtual warehouse. This warehouse will serve as the primary location for storing stock. The first step is to add a branch(es).

To create a branch, the taxpayer clicks on “Branch” then, on the dropdown arrow, clicks on “Add Branch” to capture branch details i.e., branch name and site address.

To upload initial inventory, the taxpayer selects “Inventory Management” and clicks “Upload Initial Inventory” then downloads the sample Excel template, enter the stock data, and upload the completed file to the system. Where the system has not auto-mapped, the taxpayer maps each product code in the file to the corresponding system record and submits the mapping. The system then generates and display an Inventory Upload Summary. These quantities remain inactive until the inventory is approved by the Authority.

Once inventory has been approved, it should be transferred from the warehouse to the branch(es) before applying for a terminal(s). Transfers can be carried out in bulk or individually, depending on operational needs. In addition to branch transfers, taxpayer may move stock from “Warehouse Inventory” to “Capital Items” or “Raw Materials Inventory”**,** depending on the nature of the items and business requirements.

This sequence, from warehouse setup through inventory upload and approval to branch creation and inventory transfers; ensures that stock records are accurate, traceable and ready for operational use across all locations.

2.2. BACKOFFICE LOGIN AND ACCESS MANAGEMENT

i. Using domain network, officer accesses the back office through a web link (https://eis-backoffice.mra.mw) on a computer browser (Firefox, Microsoft Edge, Google Chrome etc.) and enters domain credentials (username and password) to log into the system

ii. After successful login, a dashboard window appears showing; dashboard, terminals, approvals, taxpayers, sales receipts, imports, reports, user management, task management, taxpayer requests, VAT 5 certificates, service catalogue, third party vendors, onboarding settings and taxpayer settings

iii. The dashboard displays a summary of daily sales, sales statistics and invoices. The filter button at the top right corner of the dashboard can be used to search by Tax Office, TIN and Site Name. The top taxpayers by sales volume button shows a summary of daily top contributing taxpayers using TINs, totals sales, total invoices and total VAT in regards to sales. The products tab shows top selling products

iv. Officer will select a preferred tab to execute a process i.e. approvals

2.3. APPROVALS

This function manages stock and terminal block approvals within the system.

There are five ways through which stock is introduced and these are:

1) Initial inventory upload
2) Informal purchases
3) Manufacturing
4) Business-to-business (B2B) transactions
5) Imports

Of these, B2B transactions and imports do not require back-office approval, while the other three categories are subject to verification and approval processes.

2.3.1 Initial Inventory Approval Process

The Initial Inventory Approval process covers two main scenarios.

a) **Manually mapped inventories** - These are initial stock items uploaded by the taxpayer whose Harmonized System Codes (HS Code) are not available in the system. In such cases, the officer reviews the items, verifies the HS Codes, and, if necessary, edits them before completing the process.
b) **Requests** – These are initial stock uploads by taxpayers whose HS Codes are already available in the system. The officer reviews and verifies the stock, then processes the request for approval.

A. Approval Process – EIS Officer (within 2 days)

i. To initiate an initial inventory approval, the EIS officer navigates to the "Approvals" tab and select "Initial Inventory" from the dropdown menu.

ii. From the dropdown menu, the system displays the following tabs: "Manually Mapped Inventory"**,** "Request" and "Approved/Rejected"**.**

iii. The EIS Officer selects the “Manually Mapped Inventory” tab to check manually mapped application requests.

iv. The EIS Officer then searches for the manually mapped inventory using the TIN.

v. The EIS Officer verifies the accuracy of the HS Code. If the code is incorrect, the officer makes the necessary edits and saves the changes.

vi. Once the HS Code is confirmed to be correct, the EIS Officer marks the task as “Done.”

vii. Then the EIS Officer returns to the "Approval" tab and selects the "Requests” under “Initial Inventories” tab to proceed with the approval process.

viii. The system displays the "Initial Upload List." The EIS Officer searches for a specific taxpayer using TIN and proceeds to the "Action" button.
ix. Under the "Action" button the EIS officer selects "View" to confirm the uploaded inventory.
x. The EIS Officer conducts the risk analysis on the uploaded inventory.
xi. If the risk analysis score is medium or high, using the checklist provided in appendix 1, the EIS Officer must then conduct physical verification of the taxpayer's initial inventory before approving or rejecting.
xii. If the risk analysis score is low, the EIS Officer proceeds to approve the initial inventory upload.
xiii. After physical verification, the EIS Officer selects "Review" under the "Action" button to either approve or reject the request (Adding relevant remarks for the approval or rejection).
xiv. If the inventory is approved, the case is escalated to the Team Leader for further verification and approval.
xv. If the stock is rejected, the system notifies the taxpayer through an email or SMS along with clear notes stating the reasons for rejection.

B. Approval Process - EIS Team Leader (4 hours)

i. The EIS Team Leader clicks the "Approvals" button and selects the "Requests" under "Initial Inventories" tab to begin the approval process.
ii. The system displays the "Initial Upload List." The Team Leader searches for a specific taxpayer using TIN and proceeds to the "Action" button.
iii. Under the "Action" button the EIS Team Leader selects "view" to confirm the uploaded stock and returns to the initial upload list.
iv. The EIS Team Leader selects "Review" under the "Action" button to either approve or reject the request, adding relevant remarks for the approval or rejection.
v. If the stock is approved, the case is escalated to the EIS Manager for further verification and final approval.

vi. If the stock is rejected, the system notifies the taxpayer through an email or SMS along with clear notes stating the reasons for rejection.

C. Approval Process - EIS Manager (4 hours)

i. The EIS Manager clicks the “Approvals” button and selects "Requests” under “Initial Inventories” tab to begin the approval process.
ii. The system displays the "Initial Upload List." The EIS Manager searches for a specific taxpayer using TIN and proceeds to the "Action" button.
iii. Under the "Action" button the manager selects "View" to confirm the uploaded stock and returns to the initial list.
iv. The EIS Manager selects “Review” under the “Action” button to either approve or reject the request (Adding relevant comments for the approval or rejection).
v. If satisfied, the EIS Manager approves and synchronizes the stock.
vi. If not satisfied, the stock is rejected and the system notifies the taxpayer along with clear notes stating the reasons for rejection.

D. Approved or Rejected Initial Inventories

Officers can view the list of both approved and rejected initial inventories by selecting “Approve/Rejected” under the “Initial Inventories” tab.

2.3.2. Informal Purchases

Informal Purchases contains goods bought from suppliers that are not onboarded on EIS. The menu consists of the following:

1) Pending inventories
2) Approved inventories

3) Rejected inventories

A. Informal Purchase Approval Process - EIS Officer (4 hours)

i. To initiate an informal purchase approval, the EIS Officer navigates to the "Approvals" tab and selects "Informal Purchases" from the dropdown menu.

ii. From the dropdown menu, the system displays the following tabs: "Pending Inventories", "Approved Inventories" and "Rejected Inventories**".**

iii. The EIS Officer selects "Pending Inventories". The system displays "Pending Inventory List."

iv. The EIS Officer searches for a specific taxpayer using TIN and proceeds to the "Action" button.

v. Under the "Action" button the officer selects "View" to either approve or reject the request, add relevant remarks for the approval or rejection then submits.

B. Informal Purchase Approval Process - EIS Manager/Team Leader (4 hours)

i. To approve an informal purchase, the EIS Manager/Team Leader navigates to the "Approvals" tab and selects "Informal Purchases" from the dropdown menu.

ii. From the dropdown menu, the system displays the following tabs: "Pending Inventories", "Approved Inventories" and "Rejected Inventories**".**

iii. The EIS Manager/Team Leader selects "Approved Inventories". The system displays a list of approved inventories.

iv. The EIS Manager/Team Leader searches for the specific taxpayer using TIN and proceeds to the "Action" button.

v. Under the "Action" button the EIS Manager/Team Leader selects "View" to either approve or reject the request and add relevant remarks for the approval or rejection.

B. Approved and Rejected Inventories

Officers can view the list of both approved and rejected inventories by selecting “Approved Inventories” or “Rejected Inventories” under the “Unregistered inventories” tab.

2.3.3. Initial Services

This tab handles initial services requests and it includes:

- Pending services
- Approved services
- Rejected services

A. Initial Services Approval Process - EIS Manager/Team Leader

I. To initiate an initial service approval, the EIS Manager/Team Leader navigates to the "Approvals" tab and select "Initial Services" from the dropdown menu

II. From the dropdown menu, the system displays the following tabs: "Pending Services"**,** "Approved Services" and "Rejected Services"

III. The EIS Manager/Team Leader selects the “Pending Services” tab to check service application requests

IV. The EIS Manager/Team Leader then searches for a specific service application request using a TIN

V. The EIS Manager/Team Leader verifies taxpayers' details, service description, service code and accuracy of the tax rate. If the details are incorrect, the manager/Team Leader makes the necessary edits and saves the changes.

VI. Once all details are correct, the EIS Manager/Team Leader marks the task as "Done."

VII. The EIS Manager/Team Leader selects "Review" under the "Action" button to either approve or reject the request and add relevant comments for the approval or rejection.

2.3.4. Inventory Adjustment

This tab handles inventory adjustments requests and it includes:

- Requests
- Pending Final Level Approval
- Approved/Rejected

B. Inventory Adjustment Approval Process - EIS Team Leader (1 day)

i. To initiate an inventory adjustment approval, the EIS Team Leader navigates to the "Approvals" tab and select "Inventory Adjustment" from the dropdown menu.

ii. From the dropdown menu, the system displays the following tabs: "Requests"**,** "Pending Final Level Approval"**,** and "Approved/Rejected"**.**

iii. The EIS Team Leader clicks on "Requests". The system displays a list of stock adjustment requests.

iv. The EIS Team Leader then searches for a specific taxpayer using TIN and proceeds to the "Action" button.

v. Under the "Action" button, the Team Leader selects "View", downloads the attachment and verifies the reasons for adjustment.
vi. If satisfied with the given reasons, the Team Leader proceeds to “Approve” the adjustment and submit to the EIS Manager for further verification and approval.
vii. If not satisfied with the given reasons, the Team Leader must then conduct physical verification of the stock adjustment.
viii. After physical verification, the EIS Team Leader selects “Review” under the “Action” button to either approve or reject the request and add relevant remarks for the rejection.

C. Pending Final Level Approval - EIS Manager (2 HRS)

I. To approve stock adjustment, the EIS Manager navigates to the "Approvals" tab and select "Inventory Adjustment" from the dropdown menu.

II. From the dropdown menu, the system displays the following tabs: "Requests"**,** "Pending Final Level Approval"**,** and "Approved/Rejected"**.**

III. The EIS Manager clicks on “Pending Final Level Approval”. The system displays a list of Stock Adjustment Requests.
IV. The EIS Manager then searches for a specific taxpayer using TIN and proceeds to the "Action" button.
V. Under the "Action" button the EIS Manager selects "View", downloads the attachment and verifies the reasons for adjustment.
VI. If satisfied with the given reasons, the manager proceeds to “Approve” the adjustment.
VII. If not satisfied with the given reasons, the manager rejects the request and add relevant remarks for the rejection then submits.

D. Approved or Rejected Inventory Adjustment

Officers can view the list of both approved and rejected inventory adjustments by selecting “Approve/Rejected” under the “Inventory Adjustments” tab.

2.3.5. Manufacturing Process

This tab handles manufacturing process requests and includes:

- Requests
- Approved/Rejected

A. Manufacturing Process Approval - EIS Officer (1 day)

i. To initiate a “Manufacturing Process” approval EIS Officer navigates to the "Approvals" tab and selects "Manufacturing Process" from the dropdown menu.

ii. From the dropdown menu, the system displays the following tabs: "Requests" and "Approved/Rejected"**.**

iii. The EIS Officer clicks on “Requests”. The system displays “Raw Material Conversion List”.

iv. The EIS Officer then searches for a specific taxpayer using TIN and proceeds to the "Action" button.

v. Under the "Action" button, the officer selects "View" to review the production details.

vi. If the details are satisfactory, the EIS Officer returns to the "Raw Material Conversion List," selects the relevant TIN**,** and clicks "Approve" under the "Action" button, add relevant remarks and submit to EIS Manager for further verification and approval.

vii. If not satisfied with the details, the officer denies the request and adds relevant remarks for the rejection then submits.

B. Manufacturing Process Approval - EIS Manager (1 day)

i. To approve the raw material conversion, the manager navigates to the "Approvals" tab and selects "Manufacturing Process" from the dropdown menu.

ii. From the dropdown menu, the system displays the following tabs: "Requests" and "Approved/Rejected"**.**

iii. The manager clicks on “Requests”. The system displays “Raw Material Conversion List”.

iv. The manager then searches for a specific taxpayer using TIN and proceeds to the "Action" button.

v. Under the "Action" button, the manager selects "View" to review the production details.

vi. If the details are satisfactory, the manager returns to the "Raw Material Conversion List," selects the relevant TIN**,** and clicks "Approve" under the "Action" button.

vii. After approval, the manager confirms the request by clicking the plus (+) icon under the "Action" button to synchronize production.

viii. If not satisfied with the details, the manager denies the request and adds relevant remarks for the rejection then submits.

C. **Approved Or Rejected Inventory Adjustments**

Officers can view a list of both approved and rejected production processes by selecting “Approve/Rejected” under the “Manufacturing Processes” tab.

2.3.6. Terminal Block

This tab handles requests for permanent blocking of terminals and includes:

- Requests
- Approved/Rejected

A. Terminal Block Process Approval- EIS Manager/Team Leader (1 HR)

i. To initiate a terminal block approval, the manager/team leader navigates to the "Approvals" tab and selects "Terminal Block" from the dropdown menu.

ii. From the dropdown menu, the system displays the following tabs: "Requests" and "Approved/Rejected"**.**

iii. The manager/team leader clicks on “Requests” and the system displays a list of terminal block applications.

iv. The manager/team leader then searches for a specific taxpayer using TIN and proceeds to the "Action" button.

v. Under the "Action" button the team leader selects "View" to download an attachment and verifies reasons for blocking.

vi. If the application is satisfactory, the manager/team leader proceeds to approve and submit the request.

vii. If not satisfied with the application request, the manager/team leader rejects the request, adding relevant remarks for the rejection.

B. Approved Or Rejected Terminal Block

Officers can view the list of approved, rejected and cancelled terminal block requests by selecting “Approved/Rejected” under the “Terminal Block” tab.

2.3.7. Receipt Cancellation

This tab handles receipt cancellation requests.

Receipt Cancellation Process – EIS Manager/Team Leader

I. To approve receipt cancellation request, the manager/team leader navigates to the "Approvals" tab and selects "Receipts Cancellation" from the dropdown menu.

II. From the dropdown menu, the system displays list of cancel receipts requests.

III. The team leader then searches for a specific taxpayer using either TIN or invoice number and proceeds to the "Action" button.

IV. Under the "Action" button the manager/team leader checks the reason for cancellation, invoice date and invoice total.

V. If the application is satisfactory, the manager/team leader proceeds to approve.

VI. If not satisfied with the application request, the manager/team leader rejects the request, adding relevant remarks for the rejection.

2.3. TERMINALS

In EIS, a terminal is a physical device used to generate and transmit electronic invoices in compliance with regulatory and business requirements. For example; smartphone, computer and any other Point of Sale (POS).

Below are some of the features of a terminal;

a) **Terminal label:** Descriptive name of a terminal
b) **Status:** This shows status of the terminal whether blocked or not
c) **Branch name:** Physical location of the terminal
d) **Activated on:** Date the terminal was activated
e) **Action:** This gives option to block and unblock a terminal, view and analyze transactions.

A. Terminal Management Process Approval - EIS Manager/Team Leader (1 hour)

In cases where manager/team leader identifies irregularities such as abnormal discounts, unusual low inventory levels, inaccurate tax calculations and transactions; the manager/team leader may initiate the blocking of the affected terminal(s) by following the procedure outlined below:

i. The EIS Manager/Team Leader shall navigate to the "Terminals" tab.

ii. The system displays "A list of Terminals"**.**

iii. The EIS Manager/Team Leader searches for a specific taxpayer using either TIN or terminal label, then proceeds to the “Action” button.

iv. If irregularities have been revealed, the EIS Manager/Team Leader proceeds to block the terminal.

v. During a desk-based terminal analysis, the manager/team leader selects “View” under the “Action” button to review and identify any flagged transactions.

vi. If flagged transactions are identified during the analysis, the manager/team leader returns to the terminal list to block the affected terminal.

vii. To block the terminal, the manager/team leader selects the lock icon and enters the justification for the action.

2.4. TAXPAYERS

This tab allows officers to perform the following:

a) View details of all taxpayers onboarded on EIS. The details include; TIN, business name, tax office name, physical address, contacts, VAT registration status, tax types, black list status and action.
b) Blacklist taxpayers[1] who; fail to use the EIS platform for issuing invoices; deliberately issue fake or non-EIS compliant invoices; fail to submit returns for 3 consecutive months; disconnect or tamper with the EIS; have multiple unresolved warnings and audit findings.
c) Remove taxpayers from the blacklist.

2.4.1. Taxpayer Management Process

i. The officer navigates to the "Taxpayers" tab.

[1]A taxpayer should be given seven (7) days’ written notice before blacklisting.

ii. The system displays " Available Taxpayers"**.**

iii. The officer searches for a specific taxpayer using either TIN or the business name, then proceeds to the “Action” button.

iv. Under the “Action” button, the officer will be able to do the following actions;

a. View the taxpayer’s business details

i. The officer will select “More” to view other business details.

b. Add taxpayer to blacklist

i. The officer selects the *block* icon to add a taxpayer to the blacklist.

ii. The system displays a message to confirm the action.

iii. Once the officer confirms the action, the taxpayer is added to the blacklist.

c. Remove taxpayer from the backlist

i. The officer selects the *check* icon to remove the taxpayer from the blacklist.

ii. The system displays a message to confirm the action.

iii. Once the officer confirms the action, the taxpayer is removed from the blacklist.

2.5. SALES RECEIPTS

This tab allows an officer to view and/or blacklist issued receipts. Receipts may be blacklisted due to the following reasons; input error, abnormal discounts, fake receipts, transactions flagged due to sales recorded without inventory registration.

2.5.1. Viewing Of Sales Receipts Process

i. To view issued receipts, officer navigates to the "Sales Receipts" tab.

ii. From the dropdown menu, the system displays the following tabs: "Issued Receipts" and "Failed Receipts”

a. Issued Receipts

i. To view issued receipts, officer navigates to the "Sales Receipts" tab and select "Issued Receipts" from the dropdown menu.

ii. The system displays a list of all sales receipts**.**

iii. Officer then searches for a specific sales receipt using the receipt number and proceeds to the "Action" button.

iv. Under the "Action" button the officer selects "View" to verify the invoice line items.

v. If any irregularities or errors are identified on the receipt, the officer may proceed to blacklist the receipt**,** providing justification for the action.

b. Failed Receipts

A failed receipt refers to a sales transaction that was not successfully completed due to a system error or malfunction but it was recorded in the system.

i. To view failed receipts, officer navigates to the "Sales Receipts" tab and selects "Failed Receipts" from the dropdown menu.

ii. The system displays a list of all failed transactions**.**

iii. Officer then searches for the specific sales receipt using the receipt number to view.

2.6. IMPORTS

This tab enables officers to view import records, including detailed information for each import. It also allows officers to check whether the import data has been successfully synchronized with the system.

i. To view taxpayer's imports, officer navigates to the "Imports" tab.

ii. The system displays a list of all imported inventories.

iii. Officer then searches for a specific imported inventory using TIN and proceeds to the "Action" button.

iv. Under the "Action" button, officer selects "View" to verify the imported items.

2.7. REPORTS

This tab displays the following reports:

1) **Master Products Details**: Displays Product Description, Unit of Measure, Tax Rate and Action columns
2) **Master Services:** Displays description of service, United Nations Standard Products and Services Code (UNSPSC), Tax Rate and Action columns
3) **Sales by Product Category:** Sales data organized according to specific HS codes
4) **Informal Purchases:** Displays products bought from suppliers that are not onboarded on EIS
5) **Sales Threshold:** Displays accumulated total sales of a taxpayer per financial year
6) **Taxpayer Threshold:** Displays taxpayers threshold categories i.e., large, medium and small
7) **Tax Office Terminals:** Displays a list of terminals per tax office and POS vendor
8) **Idle Terminals:** Displays a list of terminals that have not been transmitting data to MRA for one month

9) **Finished Product:** Displays inventory levels of products generated from raw materials conversion
10) **High Level:** Displays list of high-level reports e.g., Taxpayer Level Report, Branch Level Report, VAT compliance and contribution report by sector
11) **Sales:** Displays sales reports e.g., sales trends, sales summary, terminal invoices, flagged sales, sales by product, discounts, VAT reports and cancelled receipts
12) **Inventory:** Displays inventory levels, monitor inventory, expiring items and capital items reports
13) **Supplier:** Displays suppliers performance report
14) **Purchase Logs:** Displays informal purchase movement logs

2.7.1. Procedure For Accessing Reports

i. To access reports, the officer navigates to the "Reports" tab.
ii. Under the drop-down menu, the systems display a "List of All Available Reports"**.**
iii. The officer shall select the preferred report to view its contents.
iv. The selected report can be downloaded in CSV, Excel, or PDF format, and may also be printed directly from the system.

2.8. USER MANAGEMENT

This is where internal users are managed by system administrators. It includes creating, modifying and deleting/deactivating user accounts, managing permissions, enforcing security policies, and ensuring authentication and authorization mechanisms are in place.

2.9. TASK MANAGEMENT

This is where EIS Manager/Team Leader will be able to create, assign and view tasks assigned to officers. It involves creating, prioritizing, assigning, monitoring progress, and ensuring timely completion of tasks.

i. To manage taxpayer inquiries, the EIS Manager/Team Leader navigates to the "Task Management" tab.

ii. From the dropdown menu, the system displays the following tabs: "View Tasks" and "Create Tasks"**.**

iii. The EIS Manager/Team Leader selects “View Task”; the system displays "List of All Assigned Tasks”.

iv. The EIS Manager/Team Leader selects the case and clicks on the “Action” button.

v. Under the “Action” button, the manager/team leader can perform the following actions;

a. Edit task

This enables EIS Manager/Team Leader to update the task. For example; title and task description.

b. View task

This enables EIS Manager/Team Leader to finalize the task by clicking “Mark as Complete”

c. Map task to an activity

d. Cancel task

B. Create Task

i. To create a task, the manager/team leader navigates to “Task Management” tab.

ii. From the drop-down menu, manager/team leader selects “Create Task”

iii. The assign task window appears and manager/team leader enters details which include “Task Title’’, “Task Description”, “Priority” and “Assigned To”.

iv. After filling all the details, the supervisor clicks on “Create Task” to finalise the process.

3.0. TAXPAYER REQUESTS

This tab provides officers with access to all general system inquiries submitted by taxpayers, including those related to terminal management, stock uploads, stock adjustments, onboarding, and other system-related issues.

i. To manage taxpayer inquiries, the EIS Team Leader navigates to the "Taxpayer Requests" tab.

ii. The system displays "All Taxpayer Requests".

iii. The EIS Team Leader selects the case and clicks on the **"**Action" button.

iv. Under the "Action" button, the EIS Team Leader opens the case and assigns it to a designated officer for further handling.

v. The EIS Team Leader is required to indicate a date on which the case was assigned.

3.1. VAT 5 CERTIFICATES

This tab displays list of VAT 5 certificates. Manager enters details from manually processed VAT 5 forms for the system to validate the details.

i. To enter details of approved VAT 5 certificate, the EIS Manager/Team Leader navigates to the "VAT 5 Certificates" tab.

ii. The system displays list of all VAT 5 certificates.

iii. The EIS Manager/Team Leader clicks on "Add Certificate" at the top right corner to upload a new VAT 5 certificate.

iv. The EIS Manager/Team Leader inputs details of the VAT 5 certificates including the project number, date of issue and date of expiry then clicks “Create VAT 5 Certificate”.

v. The manager/team leader selects the case and clicks on the **“**View” button under the “Action” column to edit details.

3.2. SERVICE CATALOGUE

This tab displays a list of services and taxpayers per service.

i. To view a list of services and taxpayers, the officer navigates to the "Service Catalogue” tab.

ii. The system displays list of service catalogue.

iii. Under the “Action” column, the officer clicks on “View Taxpayers” to check details of taxpayers offering that particular service.

3.3. THIRD PARTY VENDORS

This is where all vendors whose systems are integrated with the EIS are managed.

i. To access third party vendors, the authorized officer navigates to the "Third Party Vendors" tab.
ii. The system displays a list of all third-party vendors**.**
iii. The officer then searches for a specific vendor using the vendor’s name and proceeds to “Action” button to view the details.
iv. The selected vendor’s information can be downloaded in CSV, Excel, or PDF format, and may also be printed directly from the system.

3.4. ONBOARDING SETTINGS

This tab displays a window where manager/team leader can verify taxpayer and users' contacts, reset password or deactivate account in the following scenarios:

a. When the taxpayer is unable to receive the verification code.

i. The officer navigates to the "Onboarding Settings" tab.

ii. The system displays "Taxpayer Onboarding".

iii. Officer then searches for a specific taxpayer using TIN to access the verification code.

iv. The officer forwards the code to the taxpayer.

b. When the issued verification code has expired and manual activation is required.

i. The officer navigates to the "Onboarding Settings" tab.

ii. The system displays "Taxpayer Onboarding".

iii. Officer then searches for a specific taxpayer using TIN

iv. The officer clicks on "Email not Verified" to verify email and "Phone Not Verified" to verify phone number.

v. The officer clicks "Activate" button to activate the account.

c. Where the taxpayer forgets their password

i. The officer navigates to the "Onboarding Settings" tab.

ii. The system displays "Taxpayer Onboarding".

iii. Officer then searches for a specific taxpayer using TIN

iv. The officer clicks "Reset Password" to enable the system reset the password to the default.

d. To deactivate taxpayer user account

i. The officer navigates to the "Onboarding Settings" tab.

ii. The system displays "Taxpayer Onboarding".

iii. Officer then searches for a specific taxpayer using TIN

iv. The officer clicks “Deactivate” to disable the taxpayer’s user account.

Note: *Officers must ensure that they are providing the details to the right taxpayer by using a checklist attached in appendix 2.*

3.5. TAXPAYER SETTINGS

This tab displays a window that allows supervisors to manage taxpayer information, reset their inventory and configure settings.

i. The officer navigates to the "Taxpayer Settings" tab.

ii. The system displays all taxpayer settings.

iii. Officer then searches for a specific taxpayer using TIN, name or email address.

iv. Under the “Action” column, the officer clicks on the “Edit Details” icon to edit taxpayer information and save changes.

v. The officer clicks on “Reset Inventory” icon to reset initial inventory upload.

3.6. CONCLUSION

This manual has outlined the approved business processes and procedures for the Electronic Invoicing System (EIS). Strict adherence to these procedures is essential for maintaining accuracy, consistency, and integrity in our operations. The effectiveness of the

system depends on our shared commitment to implementing these processes with diligence and professionalism.