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Value Added Tax Act, 2003

Section 29 - Tax Invoices and Bills of Sale

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(1) A registered dealer effecting a taxable sale, or sale of exempt goods along with any taxable goods, shall issue at the time of the sale, a tax invoice marked as original for the sale, containing the particulars prescribed, and shall retain a copy thereof.

(2) A tax invoice marked as original shall not be issued to any registered dealer in circumstances other than those specified in sub-section (1), and in a case of loss of the original, a duplicate may be issued where such registered dealer so requests.

(3) A registered dealer selling non-taxable goods or a dealer opting to pay tax by way of composition under Section 15 selling goods in excess of the prescribed value shall issue a bill of sale containing the particulars prescribed.

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