

### **Issuance of tax invoice**

95. (1) For the purpose of subsection 73(2) of the Act and subject to subregulation (2), the taxable person making a prescribed supply of goods to an approved jeweller shall issue a tax invoice.

(2) A tax invoice issued under subregulation (1) shall contain—

(a) the particulars as stated under regulation 22; and

(b) the following statement:

**“The buyer as stated in this invoice shall account for the output tax on the supply to the Director General in accordance with section 73 of the Goods and Services Tax Act 2014”**

(3) Any person who contravenes this regulation commits an offence.