**TRANSPOSITION OF SADC MOEL LAWS INTO NATIONAL LAWS (E-TRANSACTION & E-COMMERCE)**

**MATRIX ON THE RELEVANT PROVISIONS OF LAWS THAT RELATES TO ELECTRONIC TRANSACTIONS**

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| **S/N** | **Name of the Act or Regulation** | **Issues on e-transactions** | **Relevant Provision of the Act or Regulation** |
| 1 | The Written Laws (Miscellaneous Amendments) Act, No 15 of 2007 | e-evidence | Sections 33.Additiona of Section 40A under the Evidence Act, Cap 6 [R.E.2002] which recognizes **e-evidence/admissibility of e-evidence** |
| 3 | the Finance Act, 2009, Act No.14 [Amendment of Excise (Management and Tariff) Act] (CAP. 147) | 1. e-evidence Electronic record 2. Electronic Signature | Section 6: "document" means a statement made in writing, including an account, assessment, book, certificate, claim, note, notice, order, return, record, entry, stock, declaration or ruling kept either in paper form ***or in electronic form;"***  Section 8: "(2) An electronic document shall be considered  lodged by a person and received by the Commissioner-  General under this Act where a document registration  number is created by using the person's ***authentication code***.  (3)An electronic document shall be considered served on a person by the Commissioner-General under this Act where a document registration number is created and the record is capable of being accessed by using  the person's authentication code." |
| 4 | the Finance Act, 2009, Act No.14, Amendment to the Airport Service Charge Act , CAP. 264 | e-evidence and Electronic record | Section 20. Section lOA of the Principle Act. A. court or any other *quasi-judicial* body shall a copy of a book, document, record or an extract thereof collected or procured in pursuance of section 10 as conclusive evidence of the nature and the contents of an **electronic document** unless the contrary is proved". |
| 5 | the Finance Act, 2009, Act No.14 Amendment of the Value Added Act (CAP. 148) | e-evidence and Electronic record | Section 22: "document" means a statement in writing, including an account, assessment, book, certificate, claim, note,  notice, order, record, return or ruling kept either in paper  form or ***electronic form*** and  "lodge" in relation to a document, means filing or the furnishing of a document and includes an act of doing  so ***by electronic means;"***  Section 25 (4) An ***electronic document*** shall be considered lodged by a person and received by the Commissioner under this Act when a document registration number is created using the person's  ***authentication code.*** |
|  | the Finance Act, 2009, Act No.14 AMENDMENT OF THE STAMP DUTY ACT, (CAP. 189) | e-evidence and Electronic record | 18. The principal Act is amended in section 2 by inserting the phrase "in a paper or ***electronic form"*** at the end of the definition of the term "instrument" |
| 6 | Regulation G.N. No.192 on Electronic Fiscal Devices, issued under Value Added Tax ACT | 1. Electronic Signature 2. Requirement of e- record keeping | Section 3; definition of electronic signature device and fiscal receipt/e-receipt  Regulation/section 16 |
| 8 | The Income Tax Act, Cap | 1. Electronic record/electronic document 2. e-payment and e-communication 3. Filing and Service of Documents, writing (e-government) 4. Time of filling and receiving document electronically (e-government) 5. Writing | Section 3 (d) document" means a statement in writing, includes an account, assessment, book, certificate, claim, note, notice, order, record, return or ruling and may take ***an electronic form;***  Section 69 (h) payments received by a person who conducts a business of transmitting messages by cable, radio, optical fibre or satellite or ***electronic communication*** in respect of the transmission of messages by apparatus established in the United Republic, whether or not such messages originate in the United Republic;  (h) ***payments*** received by a person who conducts a business of transmitting messages by cable, radio, optical fibre or satellite ***or electronic communication*** in respect of the transmission of messages by apparatus established in the United Republic, whether or not such messages originate in the United Republic;  Section 136**.-**(1) A document to be served on a person under this Act  is considered sufficiently served if  (a) where the person is to be served by the Commissioner  and the person has notified the Commissioner in  writing of an address for service under this Act, including a fax number or ***electronic-mail*** address, left at or sent to the address;  (2) The time at which a document is considered served in  accordance with subsection (1) is  (a) in the case of service by fax or **electronic mail**, at the time the transmission is sent;  Section 138. **-**(1) For the purposes of administering this Act, the Commissioner and every officer who is authorized in writing by the Commissioner may make an extract or copy, including an ***electronic copy, of any document*** to which access is obtained under paragraph |