

GOVERNMENT OF ZAMBIA

ACT

No. 3 of 1995

Date of Assent: 21st April, 1995

An Act to amend the Customs and Excise Act

[28th April, 1995

ENACTED by the Parliament of Zambia.

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1995, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

(2) This Act shall be deemed to have come into operation on 28th January, 1995.

2. The First Schedule to the principal Act, the Customs Tariff, is amended—

(a) in Chapter 28, by the deletion from the column headed *Duty Rate* of the figure " 20% " wherever appearing opposite a Tariff Heading No. specified in Appendix 1 to this Act and the substitution therefor of the word " Free ";

(b) in Chapter 29, by the deletion from the column headed *Duty Rate* of the figure " 20% " wherever appearing opposite a Tariff Heading No. specified in Appendix 2 to this Act and the substitution therefor of the word " Free ";

(c) in Chapter 39, by the deletion from the column headed *Duty Rate* of the figure " 20% " wherever appearing opposite any of Tariff Heading Nos 3901.10.11 to 3914.00.00 inclusive and the substitution therefor of the word " Free ";

Enactment

Short title
and
commence-
ment

Amendment
of First
Schedule

(d) in Chapter 40, by the deletion from the column headed *Duty Rate* of the figure " 20% " wherever appearing opposite any of Tariff Heading Nos 4001.10.10 to 4006.10.00 inclusive and the substitution therefor of the word " Free ";

(e) in Chapter 48, by the deletion from the column headed *Duty Rate* of the figure " 20% " appearing opposite Tariff Heading No. 4801.00.00 and the substitution therefor of the figure " 10% ";

(f) in Chapter 72, by the deletion from the column headed *Duty Rate* of the figure " 20% " wherever appearing and the substitution therefor of the word " Free ".

Amendment
of Second
Schedule

3. The Second Schedule to the principal Act, the Excise Tariff, is amended—

(a) by the deletion from the column headed *Duty Rate* of the figure " 30% " appearing opposite Excise Tariff Heading No. 7 (1) (a) and the substitution therefor of the figures and words " 30% and, in addition, K300.00 per decalitre ";

(b) by the deletion from the column headed *Duty Rate* of the figure " 30% " appearing opposite Excise Tariff Heading No. 7 (1) (f) and the substitution therefor of the figures and words " 30% and, in addition, K300.00 per decalitre "; and

(c) by the deletion of item 7 (1) (h);

(d) by the insertion after item 9 of the new Heading No. 10 as set out in Appendix 3 to this Act; and

(e) by renumbering the present item 10 as item 11.

THE VALUE ADDED TAX ACT, 1995

ARRANGEMENT OF SECTIONS

PART I

PRELIMINARY

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1. Short title and commencement
2. Interpretation
3. Application of this Act to partnerships
4. Application of this Act to unincorporated organisations
5. Application of this Act to groups of companies
6. Application of this Act to Government agencies

PART II

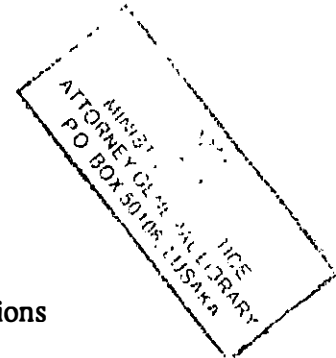
VALUE ADDED TAX

7. Taxable supplies
8. Imposition and scope of tax
9. Rate of tax
10. Taxable value of supplies and importations
11. Place of supply of goods
12. Place of supply of services
13. Time of supply of goods and services
14. Time of importation
15. Exemptions and zero-ratings

PART III

ACCOUNTING FOR AND PAYMENT OF TAX

16. Tax returns
17. Late lodgment of returns
18. Tax deductions and credits
19. Payment of tax or credit
20. Interest on overdue tax



Section

21. Assessment of tax

PART IV**DEFAULT IN PAYMENT OF TAX**

22. Recovery of tax and interest
23. Attachment of debts, etc.
24. Security and production of evidence
25. Requirement for early payment
26. Distress

PART V**REGISTRATION OF SUPPLIERS**

27. Register of suppliers
28. Registration
29. Failure to register, etc.

PART VI**APPEALS**

30. Value Added Tax Appeals Tribunal
31. Appeals to Tribunal
32. Determination of appeals

PART VII**ADMINISTRATION AND ENFORCEMENT**

33. Functions of Authority
34. Delegation by Commissioner-General
35. Authorised officers
36. Taking of samples
37. Furnishing of information and production of documents
38. Entry and search
39. Obstruction of authorised officers
40. Impersonation of authorised officers
41. Immunity of authorised officers

PART VIII

MISCELLANEOUS

Section

- 42. Records and accounts
- 43. False returns and statements
- 44. Evasion of taxation
- 45. Fine in lieu of prosecution
- 46. Advertised retail prices to include tax
- 47. Adjustment of contracts on changes in tax
- 48. Priority of tax debts in bankruptcy
- 49. Evidence by certificate
- 50. Schemes for obtaining undue tax benefits
- 51. Regulations
- 52. Administrative rules
- 53. Transitional registration provisions
- 54. Other transitional provisions
- 55. Repeal of Cap. 663 and Act No. 25 of 1990

Schedules

