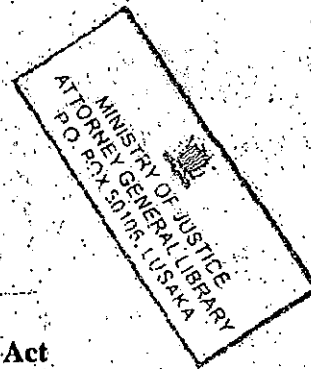


GOVERNMENT OF ZAMBIA

ACT

No. 1 of 1999



Date of Assent: 24th March, 1999

An Act to amend the Value Added Tax Act

[26th March, 1999

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 1999, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 331

(2) Subject to subsection (3), this Act shall come into operation on the 1st April, 1999.

(3) Paragraph (a) of section two and sections three and four shall be deemed to have come into operation on the 30th January, 1999.

2. Section two of the principal Act is amended—

Amendment of section 2.

(a) in the definition of "supplier", by the deletion of paragraph (a) and the substitution therefor of the following paragraph:

(a) a person, corporation, partnership, joint venture or organisation that supplies goods or services; and

(b) in subsection (2)—

(i) by the insertion after the words "in the course" of the words "of furtherance";

Single copies of this Act may be obtained from the Government Printer

P.O. Box 30136, 10101 Lusaka. Price K500 each

*Value Added Tax
(Amendment)*

(ii) by the deletion of the full-stop at the end of paragraph (b) and the substitution therefor of a semi-colon and the word " or "

(iii) by the insertion after paragraph (b) of the following new paragraph:

(c) anything done in connection with the cessation, liquidation or receivership or the intended cessation, liquidation or receivership.

Amendment of section 7

3. Section seven of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following subsection:

(1) For the purposes of this Act, any supply of goods or services made by a taxable supplier, in the course or furtherance of a business, that takes place in Zambia on or after the tax commencement day, other than an exempt supply, is a taxable supply.

Amendment of section 20

4. Section twenty of the principal Act is amended by the insertion immediately after subsection (3) of the following new subsection:

(4) The Commissioner-General may remit the whole or part of any interest due under this section

Amendment of section 23

5. Section twenty-three of the principal Act is amended by—

(a) the deletion of subsection (2); and

(b) the re-numbering of subsection (3) as subsection (2).

Repeal of sections 31 and 32

6. The principal Act is amended by the repeal of sections thirty-one and thirty-two.