

GOVERNMENT OF ZAMBIA

**ACT**

**No. 12 of 2012**

Date of Assent: 19th December, 2012

**An Act to amend the Mines and Minerals Development Act,  
2008.**

[21st December, 2012

ENACTED by the Parliament of Zambia.

Enactment

1. This Act may be cited as the Mines and Minerals Development (Amendment) Act, 2012, and shall be read as one with the Mines and Minerals Development Act, 2008, in this Act referred to as the principal Act.

Short title

Act No. 7 of  
2008

2. The principal Act is amended by the insertion, immediately after section *one hundred and four*, of the following new section:

Insertion of  
new section  
104 A

104A. (1) A person who intends to transfer, assign, encumber or otherwise deal with a mining right conferred under sections *twenty-one, thirty-two, forty-three, fifty-one, sixty-one* or *seventy-one* shall apply to the Zambia Revenue Authority for a tax clearance certificate.

Tax clearance  
for transfer  
of mining  
right

(2) Subject to the other provisions of this Act, the Minister, Director of Mines or Director of Geological Survey, as applicable, shall, upon the production of a valid tax clearance certificate relating to the transfer, assignment, encumbrance or other dealing in a mining right by the mining right holder, approve the application for the transfer, assignment or encumbrance of, or other dealing in, the mining right.