

GOVERNMENT OF ZAMBIA

---

# ACT

No. 12 of 2017

Date of Assent: 19th December, 2017

**An Act to amend the Value Added Tax Act.**

[ 22nd December, 2017

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2017, 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) This Act shall come into operation on 1st January, 2018.

2. Section 7 of the principal Act is amended by the insertion of the following subsection immediately after subsection (2):

Amendment  
of section 7

(3) A taxable supplier under subsection (1) shall issue a tax invoice in respect of goods and services supplied.

(4) A taxable supplier who fails to issue a tax invoice under subsection (3) in the form and manner prescribed by the Commissioner-General from an approved computer package, a preprinted tax invoice book or a Fiscalised Cash Register, commits an offence and is liable, on conviction, to a penalty not exceeding three hundred thousand penalty units or to imprisonment for a term not exceeding three years or to both.

3. Section 16 of the principal Act is amended—

Amendment  
of section 16

(a) in subsection 2A by the deletion of the word “sixteen” and substitution therefor of the word “eighteen”; and

(b) by the insertion of the following subsection immediately after subsection 2A—

**2B.** A value added tax withholding agent shall lodge a return relating to value added tax withheld in the form and manner prescribed by the Commissioner-General within sixteen days following

- 
- the end of the prescribed accounting period to which it relates or within such other time as the Commissioner-General may determine by notice.
- Amendment of section 37      **4.** Section 37 of the principal Act is amended by the insertion of the following subsections immediately after subsection 6:
- (7) A person commits an offence if that person—
- (a) avails incomplete records or fails to avail the records for inspection as required under this section; or
  - (b) fails to provide information requested by an authorised officer within the time stipulated by that officer.
- (8) A person convicted of an offence under subsection (7) is liable, to a penalty of twenty thousand penalty units.
- (9) Without prejudice to subsection (7), a person who fails to avail the requested records under this section is liable to pay a fee of two thousand fee units for each day that the records are not provided.
-