

## GOVERNMENT OF ZAMBIA

## STATUTORY INSTRUMENT NO. 13 OF 2000

**The Value Added Tax Act**  
(Laws, Volume 19, Cap. 331)**The Value Added Tax (General) (Amendment)  
Regulations, 2000**

IN EXERCISE of the powers contained in sections *two, eighteen* and *fifty-one* of the Value Added Tax Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Value Added Tax (general) (Amendment) Regulations, 2000, and shall be read as one with the Value Added Tax (General) Regulations, in these Regulations referred to as the principal Regulations. Title and commencement  
Cap. 331

(2) These Regulations shall come into operation on the 29th January, 2000.

2. Regulation 9 of the principal Regulations is amended— Amendment of regulation 9

(a) in sub-paragraphs (i) and (ii) of the proviso to sub-regulation (1) by the deletion of the words " six months " and the substitution therefor of the words " three months ";

(b) in sub-paragraphs (i) and (ii) of the proviso to sub-regulation (2) by the deletion of the words " six months " and the substitution therefor of the words " three months ";

(c) in the proviso to sub-regulation (3) by the deletion of the words " six months " and the substitution therefor of the words " three months ";

(d) by the insertion after sub-regulation (3) of the following new sub-regulation:

" (4) A supplier who becomes registered in anticipation of commencing trading activities, in these Regulations referred to as " an intending trader ", may claim input tax

credit or deduction in respect of goods and services that are received—

- (a) within a period of four years after becoming registered as an intending trader, in the case of farming, exploration and mining; or
- (b) within a period of two years after becoming registered, in the case of any other intending trader:

Provided that this regulation shall not apply after the stated periods have elapsed unless trading activities have commenced and the supplier is making taxable supplies "; and

- (e) by the re-numbering of sub-regulations (4), (5) and (6) as sub-regulations (5), (6) and (7) respectively.

Amendment of regulation 12

3. Regulation 12 of the principal Regulations is amended by the insertion immediately after sub-regulation (2) of the following new sub-regulations:

" (3) Where a taxable supplier referred to in sub-regulation (1) does not appoint a tax agent, the services received from abroad shall be treated as if the recipients supplied the services and the recipient shall account for output tax on the services.

(4) The corresponding input tax shall be excluded from any claim, deduction or credit under section *eighteen* of the Act "

LUSAKA  
27th January, 2000  
[MFB.103/12/12]

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Development*