

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No.11 OF 2002

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)**The Value Added Tax (General) (Amendment) Regulations, 2002**

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, 2002, 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

S.I. No. 78
of 1995

(2.) These Regulations shall come into operation on 1st April, 2002.

2. Regulation 10 of the Principal Regulations is amended—

Amendment of Regulation 10

(a) by the deletion of sub-regulation (1) and the substitution therefor of the following sub-regulation:

(1) A registered supplier who ceases to make taxable supplies, or who submits nil returns for a period of twelve consecutive months, ceases to be liable to be registered.

(b) by the insertion after sub-regulation (2) of the following new sub-regulation:

(3) Where a registered supplier submits nil returns for twelve consecutive months, the Commissioner-General may cancel the supplier's registration, whether or not a notice has been received from the supplier.

(c) by the re-numbering of sub-regulations (3) and (4) as (4) and (5) respectively.

LUSAKA
27th February, 2002
[MFB.103/12/12]

E.G. KASONDE,
*Minister of Finance and
National Planning*

*Copies of this Statutory Instrument can be obtained from the Government Printer,
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