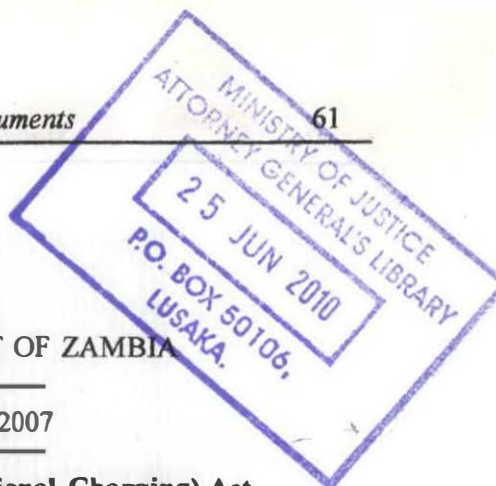


9th February, 2007

Statutory Instruments

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GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 20 OF 2007

The Taxation (Provisional Charging) Act
(Laws, Volume 20, Cap. 364)

The Taxation (Provisional Charging) Order, 2007

WHEREAS it is proposed to introduce into the National Assembly the Bills, the short titles of which are specified in the Schedule to this Order, providing for the imposition or alteration of taxation;

AND WHEREAS the President has approved the Bills;

NOW THEREFORE, IN EXERCISE of the powers contained in section two of the Taxation (Provisional Charging) Act, the following Order is hereby made:

- | | |
|--|---|
| Title | 1. This Order may be cited as the Taxation (Provisional Charging) Order, 2007. |
| Provisional enforcement of Bills
Cap. 364 | 2. Subject to the Taxation (Provisional Charging) Act, the provisions of the Bills listed in the Schedule to this Order shall, until the Bills become law, have the force of law as from 10th February, 2007. |

SCHEDULE

(Paragraph 2)

The Customs and Excise (Amendment) Bill, 2007

The Value Added Tax (Amendment) Bill, 2007

LUSAKA
8th February, 2007
[MFB.103/17/30]

N. P. MAGANDE,
Minister of Finance and
National Planning

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 21 OF 2007

The Value Added Tax
(Laws, Volume 19, Cap, 331)

The Value Added Tax (General) (Amendment)
Regulations, 2007

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:

- | | |
|--|---|
| <p>1. (1) These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2007, and shall be read as one with the Value Added Tax (General) Regulations in these Regulations referred to as the principal Regulations.</p> | <p>Title and commencement
Cap. 331</p> |
| <p>(2) These Regulations shall come into operation on 10th February, 2007.</p> | |
| <p>2. The principal Regulations are amended by the revocation of regulation 8B and the substitution therefor of the following regulation:</p> <p style="padding-left: 40px;">8B. Twenty per centum of the tax charged on the supply of petrol to a taxable supplier may be included as a claim, deduction or credit under section <i>eighteen</i> of the Act, except that where the supply is for resale, one hundred per centum of the tax charged may be included as a claim, deduction or credit.</p> | <p>Revocation and replacement regulation 8B

Claim of tax on supply of petrol</p> |
| <p>3. Regulation 9 of the principal Regulations is amended—</p> <p style="padding-left: 20px;">(a) in the proviso to sub-regulation (1)—</p> <p style="padding-left: 40px;">(i) by the deletion of the word “or” at the end of paragraph (i);</p> | <p>Amendment of regulation 9</p> |

- (ii) by the deletion of the full stop at the end of paragraph (ii) and the substitution therefor of a semicolon and the word “ or ”; and
 - (iii) by the insertion immediately after paragraph (ii) of the following new paragraph:
 - (iii) a person who being required to apply for registration fails to do so within one month after becoming liable to register; and
- (b) in the proviso to sub-regulation (2)—
- (i) by the deletion of the word “ or ” at the end of paragraph (i);
 - (ii) by the deletion of the full stop at the end of paragraph (ii) and the substitution therefor of a semicolon and the word “ or ”; and
 - (iii) by the insertion immediately after paragraph (ii) of the following new paragraph:
 - (iii) a company which being required to apply for registration fails to do so within one month after becoming liable to register.

LUSAKA
8th February, 2007
[MFB.103/17/30]

N. P. MAGANDE,
*Minister of Finance and
National Planning*