

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 4 OF 2009

The Value Added Tax Act
(Laws, Volume 19, Cap 331)**The Value Added Tax (General) (Amendment)**
Regulations, 2009

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, 2009, and shall be read as one with the Value Added Tax (General) Regulations, 1995, in these Regulations referred to as the principal Regulations.

Title and
commencement
S.I. No. 78
of 1995

(2) These Regulations shall come into effect on 31st January, 2009.

2. Regulation 9 of the principal Regulations is amended in subregulation (4) by the deletion of paragraph (c) and the substitution therefor of the following new paragraph:

Amendment
of regulation
9

(c) within a period of seven years after becoming registered as an intending trader, in the case of exploration.

S. MUSOKOTWANE,
*Minister of Finance and
National Planning*

LUSAKA

30th January, 2009
[MFB/103/53/1]

