

Zambia

Taxation (Provisional Charging) Act, 1965

Chapter 364

Legislation as at 31 December 1996

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Taxation (Provisional Charging) Act, 1965
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Zambia

Taxation (Provisional Charging) Act, 1965

Chapter 364

Commenced on 4 June 1965

[This is the version of this document at 31 December 1996.]

[26 of 1965]

An Act to make provision for the provisional imposition or alteration of taxation; and to provide for matters incidental thereto or connected therewith.

1. Short title

This Act may be cited as the Taxation (Provisional Charging) Act.

2. Provisional charging orders

The Minister may by statutory order provide that, on or after the publication in the *Gazette* of a bill (being a bill approved by the President) that it is proposed to introduce into the National Assembly providing for the imposition or alteration of taxation, such provisions of the bill as may be specified in the order shall, until the bill becomes law and subject to the provisions of this Act, have the force of law.

3. Duration of orders

- (1) Any order made under section two shall, unless sooner revoked, cease to have effect—
 - (a) if the bill to which it relates is not passed through all its stages in the National Assembly within twenty sitting days from the date of its first reading; or
 - (b) if, after the introduction of the bill to which it relates and before the bill is passed through all its stages in the National Assembly, Parliament is prorogued or dissolved; or
 - (c) if, after the passage of the bill to which it relates through all its stages in the National Assembly, the President refuses his assent thereto; or
 - (d) at the expiration of a period of four months from the date it came into operation or such longer period from that date as may be specified in any resolution referred to in subsection (2); or
 - (e) on the bill (with or without modification) becoming law.
- (2) At any time after the introduction of the bill to which an order made under section two relates and before the order has ceased to have effect, the National Assembly may, by resolution, extend the validity of the order until such date as is specified in the resolution.

4. Refunds

- (1) When an order made under section two has ceased to have effect, any person who by virtue of the provisions of the order paid more taxation than is then chargeable by law shall be entitled to a refund of the excess payment made by him.
- (2) The payment of taxation at the rate provided for in the bill to which an order made under section two relates and before such order ceased to have effect shall be deemed to be a legal payment of the taxation concerned notwithstanding that, when the bill becomes law, its provisions are different to those contained in the bill to which the order related.