

GOVERNMENT OF ZAMBIA

ACT

No. 2 of 2005

Date of Assent: 23rd March, 2005

An Act to amend the Value Added Tax Act

[30th March, 2005

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2005, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 331

(2) This Act shall come into operation on 29th January, 2005.

2. Section *nineteen* of the principal Act is amended by the insertion immediately after subsection (2) of the following new subsections.

Amendment
to section 19

(3) A tourist or commercial exporter who has paid tax in Zambia may submit a claim for a refund of the tax, in whole or in part.

(4) Where a claim is submitted by a tourist or a commercial exporter under subsection (3), the Commissioner-General shall, subject to such conditions as the Commissioner-General may prescribe, pay the tax in whole or in part to the claimant.

(5) In subsection (3), "commercial exporter" means a non-Zambian person who —

(a) ordinarily resides in a country outside Zambia; and

(b) enters Zambia for the purpose of purchasing goods in bulk for export.

3. Section *fifty-one* of the principal Act is amended in subsection

Amendment
of section 51