

GOVERNMENT OF ZAMBIA

ACT

No. 8 of 2006

Date of Assent: 1st April, 2006

An Act to amend the Value Added Tax Act

[1st April, 2006

ENACTED by the Parliament of Zambia

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2006, 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 4th February, 2006.

2. The principal Act is amended by the insertion immediately after section *three* of the following new section—

Insertion of new section 3A

3A (1) Where a person in business is a registered supplier, that business shall be taken to be the supplier of any goods or services supplied in the course of the business and is liable for any tax due under this Act.

Application of Act to sole proprietorships

(2) If a business defaults in payment of any tax due under this Act, the business is liable to the extent of those assets used in the business.

(3) Any notice of assessment or other notice given under this Act shall be addressed to the business.

3. Section *eight* of the principal Act is amended—

Amendment of section 8

(a) in subsection (5) by the deletion of the proviso and the substitution therefor of the following proviso:

Provided that the recipient of the imported service has not paid tax due in the country of exportation; and

(b) by the insertion immediately after subsection (5) of the following new subsection:

(5A) The provisions of subsection (5) shall apply where the supplier who is resident outside Zambia has not appointed a tax agent as required under subsection (7).

Amendment of section 12 4. Section *twelve* of the principal Act is amended by the deletion of subsections (2) and (3).
