

GOVERNMENT OF ZAMBIA

ACT

No. 17 of 2015

Date of Assent: 17th December, 2015

An Act to amend the Value Added Tax Act.

[24th December, 2015

ENACTED by the Parliament of Zambia.

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2015, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

(2) This Act shall come into operation on 1st January, 2016, except for sections *five* and *six*, which shall come into operation on such date as the Minister may appoint by statutory instrument.

2. Section *two* of the principal Act is amended by the insertion, in the appropriate place, of the following:

“fiscal cash register” means an electronic device comprising, among others, electronic cash registers, fiscal printers and electronic cash register, fiscal printers and electronic signature devices that are approved by the Commissioner-General with fiscal memory and capacity to generate or produce tax invoices and other reports as may be required by the Commissioner-General;

3. Section *five* of the principal Act is amended by the insertion, immediately after subsection (8), of the following new subsection:

(9) For the purposes of this section, a company that deals only in exempt supplies is not eligible to be treated as part of a recognised group.

Enactment

Short title and commencement
Cap. 331

Amendment
of section 2

Amendment
of section 5

Insertion of section 37A 4. The principal Act is amended by the insertion, immediately after section *thirty-seven*, of the following new section:

Prohibition of publication or disclosure of information to unauthorised persons

37A. (1) An authorised officer or other person shall not, without the consent in writing given by the Commissioner-General, publish or disclose to an unauthorised person, otherwise than in the course of duties of that officer or person under this Act, information regarding the affairs of a person under this Act.

(2) A person who contravenes subsection (1) commits an offence and is liable, upon conviction, to a fine not exceeding two hundred thousand penalty units or to imprisonment for a term not exceeding two years, or to both.

Insertion of section 42A 5. The principal Act is amended by the insertion, immediately after section *forty-two*, of the following new section:

Fiscal cash register

42A. (1) Subject to subsection (2), a taxable supplier shall use a fiscal cash register to record daily sales.

(2) Despite subsection (1), the Commissioner-General may approve the use of a document, device or equipment other than a fiscal cash register for certain categories of taxable suppliers.

(3) A taxable supplier that contravenes this section commits an offence and is liable, upon conviction, in the case of —

(a) a first offence, to a penalty not exceeding thirty thousand penalty units;

(b) a second offence, to a penalty not exceeding sixty thousand penalty units; or

(c) a third or subsequent offence, to a penalty not exceeding ninety thousand penalty units.

Amendment of section 51 6. Section *fifty-one* of the principal Act is amended by the deletion of paragraph (h) in subsection (2) and substitution therefor of the following:

(h) the use of fiscal cash registers or other equipment in recording daily sales.

Amendment of Third Schedule 7. The Third Schedule to the principal Act is amended by the deletion of paragraph (4) and the renumbering of paragraphs (5), (6), (7), (8), (9) and (10) as (4), (5), (6), (7), (8) and (9) respectively.