

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 26 OF 1996

The Value Added Tax Act

(Act No. 4 of 1995)

**The Value Added Tax (Applications for Registration) Order,
1996**

IN EXERCISE of the powers contained in section *twenty-eight* of the Value Added Tax Act, 1995, the following Order is hereby made:

1. (1) This Order may be cited as the Value Added Tax (Applications for Registration) Order, 1996.

(2) This Order shall come into force on 27th January, 1996.

2. (1) In this Order, unless the context otherwise requires—

"relevant quarter" means any period of three consecutive months commencing—

(a) on 1st November, 1995; or

(b) on the first day of any subsequent calendar month;

"relevant year" means any period of twelve months commencing—

(a) on 1st November, 1995; or

(b) on the first day of any subsequent calendar month.

(2) For the purposes of subsection (1) of section *twenty-eight* of the Act, the prescribed turnover shall be calculated by reference to the taxable turnover of the business concerned during any relevant year and, if necessary, during each relevant quarter.

(3) Where the taxable turnover of a business exceeds or is likely to exceed—

(a) thirty million kwacha in any relevant year; or

(b) seven and a half million kwacha in any relevant quarter;

the business shall be taken to exceed the prescribed turnover for the purposes of subsection (1) of section *twenty-eight* of the Act, and the person carrying on the business shall be liable to make application to be registered by the Commissioner-General accordingly.

(4) For the purposes of calculating part of the turnover of a business that is attributable to taxable supplies, the supplies made in the course of the business before the tax commencement day shall be regarded as taxable if they would have been taxable had they been made after that day.

Title and
commence-
ment

Taxable
turnover
requiring
application
for registra-
tion

Revoked by S.I. No
13 of 2002

Revocation
of S.I. No.
77 of 1995

3. The Value Added Tax (Applications for Registration)
(No. 2) Order, 1995, is hereby revoked.

LUSAKA

24th January, 1996

[MFB.103/12/12]

R. D. S. PENZA,
Minister of Finance