

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 19 OF 1999

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)

**The Value Added Tax (General) (Amendment)
Regulations, 1999**

IN EXERCISE of the powers contained in sections *two, eighteen* and *fifty-one* of the Value Added Tax Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 1999, and shall be read as one with the Value Added Tax (General) Regulations, in these Regulations referred to as the principal Regulations. Title and
commence-
ment
Cap. 331
- (2) Regulation 2 shall come into operation on the 1st July, 1999, and regulation 3 shall come into operation on the 1st April, 1999.
2. Regulation 3 of the principal Regulations is amended in paragraph (c) by the deletion of the words "ten thousand kwacha" and the substitution therefor of the words "twenty-five thousand kwacha". Amendment
of regula-
tion 3
3. Regulation 8 of the principal Regulations is amended in sub-regulation (2) by the deletion of the words "accommodation" and of the comma after that word. Amendment
of Regula-
tion 8

LUSAKA
28th January, 1999
[MFB.103/17/1]

E. Z. NAWAKWI,
*Minister of Finance and Economic
Development*

