

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO.11 OF 2001

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

The Value Added Tax
(General) (Amendment) Regulations, 2001

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, 2001 and shall be read as one with the Value Added Tax (General) Regulations, 1995, in these Regulations referred to as the principal Regulations.

Title and
Commence-
ment
S. I. No. 78
of 1995

(2) These Regulations shall come into operation on 27th January, 2001.

1. Regulation 12 of the principal Regulations is amended by the deletion of sub-regulation (1) and the substitution therefor of the following sub-regulation:

Amendment
of Regula-
tion 12.

(1) A Supplier—

(a) other than a taxable or registered supplier, who does not have a business establishment in Zambia; or

(b) who, being an individual or a partner in a partnership, does not have a usual place of residence in Zambia,

shall appoint a person resident in Zambia (in this regulation referred to as a "Tax agent") to act on behalf of the supplier in matters relating to tax.

2. The principal Regulations are amended—

Insertion of
new
regulations
15 and 16

(a) by the insertion, immediately after regulation 14, of the following new regulations:

15. Where the input tax refund claimed under section *eighteen* of the Act does not exceed five million Kwacha, the amount claimed shall be credited to the suppliers account.

Refund of
claims not
exceeding
K5million

Six monthly
returns on
zero-rated
supplies not
exceeding
K100
million per
annum

16. A registered supplier engaged in making zero-rated supplies, whose turnover does not exceed one hundred million kwacha per annum shall be required to submit a tax return every six months; and

(b) by the renumbering of regulation 15 as regulation 17.

LUSAKA
26th January, 2001
[MFB.103/17/1]

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Development*