

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 24 OF 2004

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

**The Value Added Tax (General) (Amendment) (No. 2)
Regulations, 2004**

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:

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| 1. These Regulations may be cited as the Value Added Tax (General) (Amendment) (No. 2) Regulations, 2004 and shall be read as one with the Value Added Tax (General) Regulations, 1995, in these Regulations referred to as the principal Regulations. | Title
Cap. 331 |
| 2. For the purposes of paragraph <i>(d)</i> of subsection (1) of section <i>two</i> and notwithstanding subsection (1) of section <i>eighteen</i> , a supply of goods shall not include stock in trade or capital equipment obtained or purchased on or before 6th February, 2004 and on hand at the time of de-registration. | Supply of
goods not to
include stock
in trade or
capital
equipment at
de-registration |

N. P. MAGANDE,
*Minister of Finance and National
Planning*

LUSAKA
15th March, 2004
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