

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 6 OF 2006

**The Value Added Tax Act**  
(Laws, Volume 19, Cap. 331)**The Value Added Tax (General)(Amendment),  
Regulations, 2006**

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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| <p>1. (1) These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2006, and shall be read as one with the Value Added Tax (General) Regulations, 1995, in these Regulations referred to as the principal Regulations.</p> <p>(2) These Regulations shall come into effect on 4th February, 2006.</p>                      | <p>Title and commencement<br/>Cap. 331</p>   |
| <p>2. The principal Regulations are amended by the insertion immediately after regulation 7 of the following new regulation:</p> <p style="padding-left: 40px;"><b>7A.</b> Tax charged on a commission received by a tax agent from a foreign supplier shall be excluded from any claim, deduction or credit under section <i>eighteen</i> of the Act.</p> | <p>Insertion of new regulation<br/>7A</p> <p>Input Tax not allowed on commission charged by tax agents</p> |
| <p>3. Regulation 9 of the principal Regulations is amended in sub regulation (4) —</p> <p style="padding-left: 40px;">(a) by the deletion from paragraph (a) of the comma and the word “exploration”;</p> <p style="padding-left: 40px;">(b) by the deletion of the word “or” after paragraph (a);</p>   | <p>Amendment of Regulation 9.</p>  |

(c) by the deletion of the colon at the end of paragraph (b) and the substitution therefor of a semi-colon and the word " or "; and

(d) by the insertion immediately after paragraph (b) of the following paragraph:

(c) within a period of five years after becoming registered as an intending trader, in the case of exploration:.

LUSAKA  
2nd February, 2006  
[MFB.103/53/1]

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