

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 67 OF 2014

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

**The Value Added Tax (General) (Amendment)
Regulations, 2014**

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

1. (1) These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2014, and shall be read as one with the Value Added Tax (General) Regulations, 2010, in these Regulations referred to as the principal Regulations. Title and commencement S. I. No. 88 of 2010
- (2) These Regulations shall come into operation on 1st January, 2015.
2. The principal Regulations are amended in sub-regulation (4) of regulation 13 by—
 - (a) the deletion of the proviso in paragraph (c); and
 - (b) the insertion of the following sub-regulation:
 - (4A) The input tax claimed pursuant to sub-regulation (4) shall relate to the business activity as approved by the Commissioner-General at registration and shall not apply after the stated periods have elapsed, unless the trading activities have commenced and the supplier is making taxable supplies.

LUSAKA
31st December, 2014
[MFB.64/9/4C]

A. B. CHIKWANDA,
Minister of Finance

