

GOVERNMENT OF ZAMBIA

ACT

No. 44 of 2016

Date of Assent: 27th December, 2016

An Act to amend the Value Added Tax Act.

[27th December, 2016]

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2016, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

Short title and
commencement

Cap. 331

(2) This Act shall come into operation on 1st January, 2017.

2. The principal Act is amended by the repeal of section 5.

Repeal of
section 5

3. Section 6 of the principal Act is amended by the deletion of subsection (3).

Amendment
of
section 6

4. Section 8 of the principal Act is amended by the insertion, immediately after subsection (8), of the following:

Amendment
of
section 8

(8A) The Commissioner-General may appoint a taxpayer as an agent to withhold tax on payments made to taxable suppliers of goods and services.

5. Section 16 (2A) of the principal Act is amended by the deletion of the word “twenty-one” and the substitution therefor of the word “sixteen”.

Amendment
of
section 16

6. Section 18 (4) of the principal Act is amended by the deletion of the words “six months” and substitution therefor of the words “three months”.

Amendment
of
section 18