

THE SALES TAX BILL, 2019

MEMORANDUM

The objects of this Bill are to—

- (a) introduce a sales tax on the supply of goods in the Republic on manufacturers, producers, distributors, wholesalers, and retailers and the importers of goods into the Republic;
- (b) impose a sales tax on the supply of services in the Republic by service providers and importers of services into the Republic;
- (c) exempt certain supplies, imports and exports of goods and services from sales tax;
- (d) provide for the registration and de-registration of taxable suppliers;
- (e) provide for the use of electronic devices, equipment or any other devices;
- (f) provide for the collection of sales tax;
- (g) repeal and replace the Value Added Tax Act, 1995; and
- (h) provide for matters connected with, or incidental to, the foregoing.

L. KALALUKA,
Attorney-General

N.A.B. 7, 2019
1st April, 2019

THE SALES TAX BILL, 2019

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A BILL

ENTITLED

An Act to introduce a sales tax on the supply of goods in the Republic on manufacturers, producers, distributors, wholesalers, and retailers and the importers of goods into the Republic; impose a sales tax on the supply of services in the Republic by service providers and importers of services into the Republic; exempt certain supplies, imports and exports of goods and services from sales tax; provide for the registration and de-registration of taxable suppliers; provide for the use of electronic devices, equipment or any other devices; provide for the collection of sales tax; repeal and replace the Value Added Tax Act, 1995; and provide for matters connected with, or incidental to, the foregoing.

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ENACTED by the Parliament of Zambia

Enactment

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Sales Tax Act, 2019, and shall
5 come into operation on the date appointed by the Minister by
statutory instrument.

Short title
and
commence-
ment

2. In this Act, unless the context otherwise requires—
“accounting period” means the accounting period referred to in
section 17;
10 “assessment” means the determination by the Commissioner-
General of an amount of tax which a person is liable to pay
under this Act;

Interpretation

N.A.B. 7, 2019