

GOVERNMENT OF ZAMBIA

ACT

No. 3 of 2001

Date of Assent: 22nd March, 2001

An act to amend the Value Added Tax Act

[26th March, 2001

ENACTED by the Parliament of Zambia.

Enactment

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2001 and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

Short title
Cap. 331

2. Section *thirty-four* of the principal Act is amended by the insertion immediately after subsection (2) of the following new subsection:

Amendment
of section 34

(3) The Commissioner-General may confer any of the functions of the Commissioner-General under this Act upon any person if that person consents; and that person shall perform those functions under the direction of the Commissioner-General.