GOVERNMENT OF ZAMBIA

ACT

No. 2 of 2002

Date of Assent: 29th March, 2002

An Act to Amend the Value Added Tax Act

[30th March, 2002]

ENACTED by the Parliament of Zambia.

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2002, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act. (2) This Act shall come into operation on the 1st April, 2002.

2. Section eighteen of the principal Act is amended by the deletion of subsection (4) and the substitution therefor of the following new subsection:

(4) Input tax may not be deducted or credited after a period of one year from the date of the relevant tax invoice or other evidence referred to in subsection (3), except in such circumstances as may be allowed by administrative rules made by the Commissioner-General.

3. Section twenty of the principal Act is amended by—

(a) the deletion of subsection (2), and

(b) the re-numbering of subsections (3) and (4) as (2), and (3) respectively.

Single copies of this Act may be obtained from the Government Printer,
P.O. Box 30136, 10101 Lusaka, Price K300 each.