

GOVERNMENT OF ZAMBIA

**ACT**

No. 3 of 2009

Date of Assent: 31st March, 2009

**An Act to amend the Value Added Tax Act.**

[3rd April, 2009

ENACTED by the Parliament of Zambia

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2009, 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 be deemed to have come into operation on 31st January, 2009.

2. Section *two* of the principal Act is amended by the insertion in the appropriate place of the following definitions:

“industrial park” has the meaning assigned to it in the Zambia Development Agency Act, 2006; and

“multi-facility economic zone” has the meaning assigned to it in the Zambia Development Agency Act, 2006.

3. Section *ten* of the principal Act is amended by the insertion immediately after subsection (4) of the following new subsections:

(5) Where specified supplies that are listed in the Third Schedule are supplied locally by a taxable supplier, the taxable value of the supplies shall be the greater of—

(a) the taxable value ascertained in accordance with subsection (1); or

(b) the amount by which the recommended retail price exceeds the tax payable in respect of the supply.

(6) Where the specified supplies are imported, the taxable value of such supplies shall be the greater of—

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Amendment of section 10

(a) the taxable value ascertained in accordance with subsection (3); or

(b) the amount by which the recommended retail price exceeds the tax payable in respect of the supply.

(7) Every taxable supplier involved in the supply of goods and services listed in the Third Schedule shall submit to the Commissioner-General a schedule of the recommended retail prices, in such manner and form as the Commissioner-General may, by administrative rule, prescribe.

Amendment of  
section 42

4. Section *forty-two* of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following subsection:

(1) A taxable supplier shall keep, in the English language, such records relating to the business carried on by the taxable supplier, and preserve them for a period of six years or such longer period as the Commissioner-General may, by notice in writing, require in any particular case.

Insertion of  
new Third  
Schedule

5. The principal Act is amended by the insertion of the Third Schedule set out in the Appendix to this Act.

APPENDIX  
*(Section 6)*  
THIRD SCHEDULE  
*(Section 10)*  
SPECIFIED SUPPLIES

1. Bulk and bagged cement (local and imported)
  2. Carbonated drinks (local and imported)
  3. Non-carbonated drinks (local and imported)
  4. Maheu products
  5. Clear beer (local and imported, bottled and canned)
  6. Opaque beer (bulk and packed)
  7. Cigarettes (local and imported)
  8. Air time
  9. Mineral water (local and imported)
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