

GOVERNMENT OF ZAMBIA

**ACT**

**No. 23 of 2020**

Date of Assent: 18th December, 2020

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

[18th December, 2020

ENACTED by the Parliament of Zambia.

Enactment

**1.** (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2020, 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 2021.

**2.** Section 11 of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following:

Amendment of section 11

(1) Goods shall be regarded, for taxation purposes, as being supplies in Zambia if—

- (a) the goods are exported from Zambia;
- (b) the goods are supplied within Zambia;
- (c) the supply of the goods involve entry into Zambia;
- and
- (d) the supply involves installation or assembly of the goods at a place in Zambia.

**3.** Section 19 of the principal Act is amended by the—

Amendment of section 19

- (a) deletion of subsection (1A); and
- (b) renumbering of subsection (1B) as subsection (1A).

**4.** Section 21 of the principal Act is amended by the deletion of subsection (6) and substitution therefor of the following:

Amendment of section 21

(6) Despite the other provisions of this section, an assessment based on an incorrect or inadequate return is void if it is made two years after the Commissioner-General concludes an audit which revealed that incorrect or inadequate return.

