

## GOVERNMENT OF ZAMBIA

## STATUTORY INSTRUMENT NO. 12 OF 2004

**The Value Added Tax Act**  
(Laws, Volume 19, Cap. 331)

**The Value Added Tax (Application for Registration) Order, 2004**

IN EXERCISE of the powers contained in section *twenty-eight* of the Value Added Tax Act, the following Order is hereby made:

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| <p>1. (1) This Order may be cited as the Value Added Tax (Application for Registration) Order, 2004.</p> <p>(2) This Order shall come into effect on 7th February 2004.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <p>Title and commencement</p>                                  |
| <p>2. (1) In this Order, unless the context otherwise requires—<br/>“relevant quarter” means any period of three consecutive months commencing—<br/>(a) on 1st December, 2002; or<br/>(b) on the first day of any subsequent calendar month; and<br/>“relevant year ” means any period of twelve months commencing—<br/>(a) on 1st December, 2002; or<br/>(b) on the first day of any subsequent calendar month.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p>Interpretation</p>                                          |
| <p>3. (1) For the purposes of subsection (1) of section <i>twenty-eight</i> of the Act, the prescribed turnover shall be calculated by reference to the taxable turnover of the business concerned during any relevant year, and if necessary, during each relevant quarter.</p> <p>(2) Where the taxable turnover of a business exceeds or is likely to exceed—<br/>(a) two hundred million kwacha in any relevant year; or<br/>(b) fifty million kwacha in any relevant quarter;<br/>the business shall be taken to exceed the prescribed turnover for the purposes of subsection (1) of section <i>twenty-eight</i> of the Act, and the person carrying on the business shall be liable to make application to be registered by the Commissioner-General accordingly.</p> <p>(3) For the purposes of calculating the turnover of a business that is attributable to taxable supplies, the supplies made in the course of</p> | <p>Taxable turnover requiring application for registration</p> |

the business before the 7th of February, 2004 shall be regarded as if they had been made after that day.

Revocation  
of S.I.  
No. 13 of  
2002

4. The Value Added Tax (Application for Registration) Order, 2002 is hereby revoked.

LUSAKA  
5th February, 2004  
[MFB.103/53/1]

N. P. MAGANDE,  
*Minister of Finance and  
National Planning*