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:

1. (1) This Order may be cited as the Value Added Tax (Application for Registration) Order, 2004.

   (2) This Order shall come into effect on 7th February 2004.

2. (1) In this Order, unless the context otherwise requires—

        “relevant quarter” means any period of three consecutive months commencing—

        (a) on 1st December, 2002; or
        (b) on the first day of any subsequent calendar month; and

        “relevant year” means any period of twelve months commencing—

        (a) on 1st December, 2002; or
        (b) on the first day of any subsequent calendar month.

3. (1) For the purposes of subsection (1) of section twenty-eight 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.

   (2) Where the taxable turnover of a business exceeds or is likely to exceed—

        (a) two hundred million kwacha in any relevant year; or
        (b) fifty million kwacha in any relevant quarter;

the business shall be taken to exceed the prescribed turnover for the purposes of subsection (1) of section twenty-eight of the Act, and the person carrying on the business shall be liable to make application to be registered by the Commissioner-General accordingly.

(3) For the purposes of calculating the turnover of a business that is attributable to taxable supplies, the supplies made in the course of

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

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

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

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