

GOVERNMENT OF ZAMBIA

ACT

No. 5 of 1983

Date of Assent: 8th April, 1983

An Act to provide for the charging, levying and collection of a tax on income from sale of minerals exported out of Zambia; and to provide for matters connected with or incidental to the foregoing.

[15th April, 1983

ENACTED by the Parliament of Zambia.

1. This Act may be cited as the Mineral (Export Tax) Act, 1983, and shall be deemed to have come into operation on the 1st April, 1983.

2. (1) In this Act, unless the context otherwise requires--

“charge year” shall have the meaning ascribed thereto in the Income Tax Act;

“Commissioner” means the Commissioner of Taxes appointed under the provisions of the Income Tax Act;

“Deputy Commissioner” means a Deputy Commissioner of Taxes appointed under the provisions of the Income Tax Act;

“export” means export for sale;

“tax” means the mineral export tax charged by this Act.

(2) Unless the context otherwise requires, words and expressions not defined in this Act but defined in the Income Tax Act shall, in this Act, have the meaning assigned thereto in the Income Tax Act.

3. (1) The Commissioner shall, subject to the directions of the Minister, be responsible for giving effect to the provisions of this Act, and shall for that purpose have all the powers conferred on the Commissioner by the Income Tax Act.

Enactment

Short title and commencement

Interpretation
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Functions and powers of Commissioner.
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(2) The Commissioner may, by writing under his hand and subject to such conditions as he may specify, delegate to a Deputy Commissioner or to any officer in the Department of Taxes any power conferred, or any duty imposed, on him by this section.

Imposition
and
payment
of tax

4. (1) There shall be charged, levied and collected, from every person or partnership exporting any mineral out of Zambia, a mineral export tax at the rate of 4 per centum of the value in kwacha of the total amount realised from the export and sale of such mineral.

(2) The tax shall be levied at the end of each month during each charge year commencing with the charge year ending on the 31st March, 1984, and shall be based on the total amount received during such month.

(3) The tax shall become due and payable within fourteen days following the end of the month to which the tax relates :

Provided that the Commissioner may, for sufficient cause shown, allow such longer period as he may determine either generally or in any particular case.

Exemptions

5. Pursuant to the provisions of any agreement to which the Republic is a party, the Minister may, by statutory instrument, exempt any person or partnership from payment of tax under this Act.

Penalty
for late
payment

6. Where any amount of tax is not paid within the period prescribed by or allowed under section *four*, a penalty equal to five per centum of the unpaid amount shall be charged for each month or part thereof for which the tax remains unpaid, and for the purposes of recovery and collection such penalty shall be deemed to be part of the tax :

Provided that the Commissioner may, for sufficient cause shown, remit the whole or any part of the penalty.

Recovery,
etc., of tax

Cap. 668

7. Subject to the provisions of this Act, sections *sixty-nine, seventy, seventy-nine, seventy-nine A, seventy-nine B, seventy-nine C, eighty-two B, eighty-three, eighty-four, eighty-six* and *ninety-two* of the Income Tax Act, shall, *mutatis mutandis*, apply to the recovery of the tax under this Act.

Registration

8. Every person or partnership liable to tax under this Act shall register with the Commissioner within thirty days following the commencement of this Act, or, in the case of a person or partnership becoming liable to tax after the commencement of this Act, within thirty days of so becoming liable.

9. Any tax or penalty chargeable under this Act shall not be allowed as a deduction under the Income Tax Act.

Tax not a deduction under Cap. 668

10. Subject to the provisions of this Act, the provisions of Part X of the Income Tax Act, relating to contraventions of the provisions of the Income Tax Act and to penalties for such contraventions shall, *mutatis mutandis*, apply to the contraventions of this Act, as if a contravention of any provision of this Act were a contravention of the provisions of the Income Tax Act.

Offences Cap. 668

Cap. 668

11. The Minister may, by statutory instrument, make regulations for the proper carrying out of the purposes of this Act.

Regulations
