

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 13 OF 2002

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

**The Value Added Tax (Application for Registration)
Order, 2002**

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, 2002.

(2) This Order shall come into operation on 2nd March, 2002.

2. (1) In this Order, unless the context otherwise requires—
“relevant quarter” means any period of time of three consecutive months commencing—

(a) on 1st December, 2001; or

(b) on the first day of any subsequent calendar month;

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

(a) on 1st December, 2001; or

(b) on the first day of any subsequent calendar month.

(2) For the purpose 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.

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

(a) one hundred million kwacha in any relevant year; or

(b) twenty-five 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

Title and
commencement

Taxable
turnover
requiring
application
for registra-
tion

person carrying on the business shall be liable to make application to be registered by the Commissioner-General accordingly.

(4) For the purposes of calculating the turnover of a business that is attributable to taxable supplies, the supplies made in the course of the business before the tax commencement day shall be regarded as taxable if they would have been taxable had they been made after that day.

Revocation of
S.I. No. 26 of
1996

3. The Value Added Tax (Application for Registration) Order, 1996 is hereby revoked.

E.G. KASONDE,
*Minister of Finance and National
Planning*

LUSAKA
27th February, 2002
[MFB.103/12/12]