

GOVERNMENT OF ZAMBIA

ACT

No. 6 of 2000

Date of Assent: 17th March, 2000

An Act to amend the Value Added Tax Act

[22nd March, 2000

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2000, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

Title and commencement

Cap. 331

(2) This Act shall come into operation on the 1st April, 2000.

2. Section *twelve* of the principal Act is amended—

Amendment of section 12

(a) by the deletion of subsection (4); and

(b) by the re-numbering of subsection (5) as subsection (4).

3. Section *twenty* of the principal Act is amended—

Amendment of section 20

(a) by the deletion of subsection (3) and the substitution therefor of the following:

“(3) Simple interest shall be payable, under this section at each prescribed accounting period, by the supplier concerned, according to the number of accounting periods, or part of any accounting period, during which tax overdue and payable remains unpaid.” and

(b) by the insertion after subsection (3) of the following new subsection:

“(4) Interest shall not be applied on additional tax referred to under section *seventeen*.”

Amendment
of section 214. Section *twenty-one* of the principal Act is amended—

(a) by the deletion of subsection (2) and the substitution therefor of the following:

“(2) Notice of an assessment shall be sent to the taxable supplier concerned and the notice shall inform the supplier of the right to appeal.” and

(b) by the insertion immediately after subsection (3) of the following new subsections:

“(4) Where the Commissioner-General has given notice of assessment to a taxable supplier under subsection (2), the supplier shall, subject to subsection (7), pay the amount of tax specified in the notice, not later than thirty days from the date of the notice.

(5) Where a taxable supplier fails to pay an assessment within the period specified under subsection (4), the provisions of section *twenty-six* shall apply”;

(c) by the deletion of subsection (7) and the substitution therefor of the following:

“(7) In this section, “the appeal period” means within thirty days from the date of notice of assessment.”; and

(d) by the re-numbering of subsections (4), (5), (6) and (7) as (6), (7), (8) and (9) respectively.

Amendment
of section 26

5. Section *twenty-six* of the principal Act is amended in subsection (4) by the deletion of the full stop after the words “public auction” and the insertion of a comma and the words “sealed tenders or bids”.
