

GOVERNMENT OF ZAMBIA

ACT

No. 4 of 2002

Date of Assent: 29th March 2002

An Act to amend the Property Transfer Tax Act

[30th March, 2002

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Property Transfer Tax (Amendment) Act, 2002, and shall be read as one with the Property Transfer Tax Act, in this Act referred to as the principal Act.

Title and
Commence-
ment
Cap. 340

(2) This Act shall come into operation on the 1st April, 2002.

2. Section *two* of the principal Act is amended in subsection (1)—
(a) by the deletion of the definition of “Commissioner”; and
(b) by the insertion in the appropriate place of the following new definition:

Amendment
of section 2

“Commissioner-General” means the Commissioner-General appointed under section *nineteen* of the Zambia Revenue Authority Act”

Cap. 321

3. The principal Act is amended by the repeal of section *three* and the substitution therefor of the following section:

Repeal and
replacement
of section 3

3. (1) The Commissioner General shall, subject to the direction 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-General by the Income Tax Act.

Power of
Commissioner-
General

(2) The Commissioner-General may, in writing and subject to such conditions as the Commissioner-General may specify, delegate to the Commissioner or to any officer in the Direct Taxes Division any power conferred, or any duty imposed, on the Commissioner-General by this section.”

Cap. 323

Single copies of this Act may be obtained from the Government Printer,
P.O. Box 30136, 10101 Lusaka. Price K500 each

Amendment
of section 5

4. Section *five* of the principal Act is amended by the deletion of the word “Commissioner” wherever it appears and the substitution therefor of the word “Commissioner-General”

Amendment
of section 9

5. Section *nine* of the principal Act is amended—

- (a) in subsection (1) by the deletion of the word “Commissioner” and the substitution therefor of the word “Commissioner-General”; and
- (b) in paragraph (b) of subsection (2) by the deletion of the word “Commissioner” and the substitution therefor of the word “Commissioner-General”; and
- (c) in subsection (3) by the deletion of the word “Commissioner” and the substitution therefor of the word “Commissioner-General”.
