

GOVERNMENT OF ZAMBIA

ACT

No. 17 of 2015

Date of Assent: 17th December, 2015

An Act to amend the Value Added Tax Act.

[24th December, 2015

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2015, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 331

(2) This Act shall come into operation on 1st January, 2016, except for sections *five* and *six*, which shall come into operation on such date as the Minister may appoint by statutory instrument.

2. Section *two* of the principal Act is amended by the insertion, in the appropriate place, of the following:

Amendment of section 2

“fiscal cash register” means an electronic device comprising, among others, electronic cash registers, fiscal printers and electronic cash register, fiscal printers and electronic signature devices that are approved by the Commissioner-General with fiscal memory and capacity to generate or produce tax invoices and other reports as may be required by the Commissioner-General;

3. Section *five* of the principal Act is amended by the insertion, immediately after subsection (8), of the following new subsection:

Amendment of section 5

(9) For the purposes of this section, a company that deals only in exempt supplies is not eligible to be treated as part of a recognised group.