

GOVERNMENT OF ZAMBIA

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**ACT**

**No. 16 of 2018**

Date of Assent: 23rd December, 2018

**An Act to amend the Insurance Premium Levy Act, 2018.**

[26th December, 2018

ENACTED by the Parliament of Zambia.

Enactment

**1.** (1) This Act may be cited as the Insurance Premium Levy (Amendment) Act, 2018, and shall be read as one with the Insurance Premium Levy Act, 2015, in this Act referred to as the principal Act.

Short title  
and commen-  
cement  
Act No. 21  
of 2015

(2) This Act shall come into operation on 1st January, 2019.

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

Amendment  
of section 2

“electronic fiscal device” has the meaning assigned to the words in the Value Added Tax Act;

Cap. 331

**3.** Section 4 of the principal Act is amended by the insertion of the following new subsection immediately after subsection (2):

Amendment  
of section 4

(3) An insurer, an insurance agent or a broker shall use an electronic fiscal device to record a payment of the levy and issue a tax invoice generated by the electronic fiscal device to a person that pays the levy.

**4.** Section 5 of the Principal Act is amended by the deletion of the word “fourteenth” and the substitution therefor of the word “eighteenth”.

Amendment  
of section 5

