

GOVERNMENT OF ZAMBIA

**ACT**

**No. 44 of 2016**

Date of Assent: 27th December, 2016

**An Act to amend the Value Added Tax Act.**

[27th December, 2016

ENACTED by the Parliament of Zambia.

Enactment

**1.** (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2016, 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, 2017.

**2.** The principal Act is amended by the repeal of section 5.

Repeal of section 5

**3.** Section 6 of the principal Act is amended by the deletion of subsection (3).

Amendment of section 6

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

Amendment of section 8

(8A) The Commissioner-General may appoint a taxpayer as an agent to withhold tax on payments made to taxable suppliers of goods and services.

**5.** Section 16 (2A) of the principal Act is amended by the deletion of the word “twenty-one” and the substitution therefor of the word “sixteen”.

Amendment of section 16

**6.** Section 18 (4) of the principal Act is amended by the deletion of the words “six months” and substitution therefor of the words “three months”.

Amendment of section 18

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Amendment of section 27      **7.** Section 27 of the principal Act is amended by the deletion of subsection (4).

Insertion of section 42B      **8.** The principal Act is amended by the insertion, immediately after section 42A, of the following:

Electronic monitoring of tax compliance      **42B.** The Commissioner-General may through the Zambia Information and Communications Technology Authority collect and record, in real time, transactional data from a tax payer through applicable technical means for the purpose of ensuring compliance with this Act.

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