

GOVERNMENT OF ZAMBIA

**ACT**

No. 48 of 2010

Date of Assent: 7th December, 2010

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

[10th December, 2010

ENACTED by the Parliament of Zambia.

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2010, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

(2) This Act shall come into operation on 1st January, 2011.

2. The principal Act is amended in section *two* —

(a) by the deletion of —

(i) the definition of “commercial property” and the substitution therefor of the following:

“commercial property” means a building that is used for commercial purposes, and includes an office building, an industrial building, a health facility, a hotel, a shopping mall, a retail store, a shopping centre, a warehouse, a garage, a recreation centre, a dwelling house and a multi-facility dwelling apartment;; and

(ii) the definition of “Tribunal” and the substitution therefor of the following:

“Tribunal” means the Revenue Appeals Tribunal established under the Revenue Appeals Tribunal Act, 1998;; and

(b) by the insertion in the appropriate places of the following new definitions:

“accounting year” means a period of twelve months ending on 30th June or such other period as the Commissioner-General may prescribe; and

“health facility” has the meaning assigned to it in the Health Professions Act, 2009;.

3. The principal Act is amended in subsection (2) of section *thirty-four* by the deletion of the words “Commissioner of Value Added Tax” and the substitution therefor of the words “Commissioner of Domestic Taxes”.

Enactment

Short title and commencement  
Cap. 331

Amendment of section 2

Act No. 11 of 1998

Act No. 24 of 2009

Amendment of section 34

Amendment  
of principal  
Act

4. The principal Act is amended —

(a) by the deletion of the words “Commissioner of Value Added Tax” wherever they appear and the substitution therefor of the words “Commissioner of Domestic Taxes”;

(b) by the deletion of the words “Value Added Tax Division” wherever they appear and the substitution therefor of the words “Domestic Taxes Division”; and

(c) by the deletion of the words “Value Added Tax Appeals Tribunal” wherever they appear and the substitution therefor of the words “Revenue Appeals Tribunal”.

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