

THE VALUE ADDED TAX (AMENDMENT) BILL, 2024

MEMORANDUM

The object of this Bill is to amend the Value Added Tax Act so as to—

- (a) provide conditions for exemption of a taxable supplier or category of taxable suppliers from using the electronic invoicing system;
- (b) revise conditions for input tax claims or deductions; and
- (c) provide for matters connected with, or incidental to, the foregoing.

M. MUCHENDE,
Solicitor General

A BILL

ENTITLED

An Act to amend the Value Added Tax Act.

ENACTED by the Parliament of Zambia

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2024, 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

5 (2) This Act shall come into operation on 1st January, 2025.

2. Section 7A of the principal Act is amended by the deletion of subsection (2) and the substitution therefor of the following:

Amendment of section 7A

10 (2) Despite subsection (1), the Commissioner General may, on prescribed conditions, approve the use of a document, device or equipment, other than an electronic invoicing system, by a taxable supplier.

3. Section 8(6) of the principal Act is amended by the deletion of paragraph (c) and the substitution therefor of the following:

Amendment of section 8

15 (c) services supplied are not under the prescribed scope of cross border electronic services.

Amendment
of section 18

4. Section 18 (3) of the principal Act is amended by the—

(a) deletion of paragraphs (a) and (b);

(b) deletion of paragraph (c) and the substitution therefor of the following:

(c) an invoice issued from the electronic invoicing 5
system or an invoice issued, as prescribed, by
a taxable supplier who is exempt from the use
of the electronic invoicing system under section
7A(2); and

(c) renumbering of paragraphs (c), (d) and (e) as paragraphs 10
(a), (b) and (c), respectively.

Amendment
of section
38A

5. Section 38A of the principal Act is amended—

(a) in subsection (1) by the deletion of the words “Assistant
Commissioner” and the substitution therefor of the words
“Assistant Director”; and 15

(b) in subsection (2) by the deletion of the words “Assistant
Commissioner” and the substitution therefor of the words
“Assistant Director”.
