

GOVERNMENT OF ZAMBIA

ACT

No. 30 of 2011

Date of Assent: 28th December, 2011

An Act to amend the Value Added Tax Act.

[29th December, 2011

ENACTED by the Parliament of Zambia

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2011, 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, 2012.

2. Section *two* of the principal Act is amended by the deletion of the definition of “accounting year” and the substitution thereof of the following:

Amendment
of section 2

“accounting year” means a period of twelve months ending on 31st December or such other period as the Commissioner-General may prescribe.”