

GOVERNMENT OF ZAMBIA

ACT

No. 2 of 2002

Date of Assent: 29th March, 2002

An Act to Amend the Value Added Tax Act

[30th March, 2002

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2002, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

Title and
commence-
ment
Cap.331

(2) This Act shall come into operation on the 1st April, 2002.

2. Section *eighteen* of the principal Act is amended by the deletion of subsection (4) and the substitution therefor of the following new subsection:

Amendment
of section 18

(4) Input tax may not be deducted or credited after a period of one year from the date of the relevant tax invoice or other evidence referred to in subsection (3), except in such circumstances as may be allowed by administrative rules made by the Commissioner-General.

3. Section *twenty* of the principal Act is amended by—

Amendment
of section 20

(a) the deletion of subsection (2), and

(b) the re-numbering of subsections (3) and (4) as (2), and

(3) respectively.