

GOVERNMENT OF ZAMBIA

ACT

No. 6 of 2000

Date of Assent: 17th March, 2000

An Act to amend the Value Added Tax Act

[22nd March, 2000

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Value Added Tax (Amendment) Act, 2000, and shall be read as one with the Value Added Tax Act, in this Act referred to as the principal Act.

Title and commencement

Cap. 331

(2) This Act shall come into operation on the 1st April, 2000.

2. Section *twelve* of the principal Act is amended—

Amendment of section 12

(a) by the deletion of subsection (4); and

(b) by the re-numbering of subsection (5) as subsection (4).

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

Amendment of section 20

(a) by the deletion of subsection (3) and the substitution therefor of the following:

“(3) Simple interest shall be payable, under this section at each prescribed accounting period, by the supplier concerned, according to the number of accounting periods, or part of any accounting period, during which tax overdue and payable remains unpaid.” and

(b) by the insertion after subsection (3) of the following new subsection:

“(4) Interest shall not be applied on additional tax referred to under section *seventeen*.”

Amendment
of section 214. Section *twenty-one* of the principal Act is amended—

(a) by the deletion of subsection (2) and the substitution therefor of the following:

“(2) Notice of an assessment shall be sent to the taxable supplier concerned and the notice shall inform the supplier of the right to appeal.” and

(b) by the insertion immediately after subsection (3) of the following new subsections:

“(4) Where the Commissioner-General has given notice of assessment to a taxable supplier under subsection (2), the supplier shall, subject to subsection (7), pay the amount of tax specified in the notice, not later than thirty days from the date of the notice.

(5) Where a taxable supplier fails to pay an assessment within the period specified under subsection (4), the provisions of section *twenty-six* shall apply”;

(c) by the deletion of subsection (7) and the substitution therefor of the following:

“(7) In this section, “the appeal period” means within thirty days from the date of notice of assessment.”; and

(d) by the re-numbering of subsections (4), (5), (6) and (7) as (6), (7), (8) and (9) respectively.

Amendment
of section 26

5. Section *twenty-six* of the principal Act is amended in subsection (4) by the deletion of the full stop after the words “public auction” and the insertion of a comma and the words “sealed tenders or bids”.

GOVERNMENT OF ZAMBIA

ACT

No. 25 of 1997

Date of Assent: 11th November, 1997

An Act to amend the Immigration and Deportation Act

[14th November, 1997

ENACTED by the Parliament of Zambia.

1. This Act may be cited as the Immigration and Deportation (Amendment) Bill, 1997, and shall be read as one with the Immigration and Deportation Act, in this Act referred to as the principal Act.

2. Section *five* of the principal Act is amended in subsection (1) by the insertion between the words "immigration officer" and "all" of a comma and the words "immigration assistant".

3. The principal Act is amended by the repeal of section *six* and the substitution therefor of the following:

6. An immigration officer may, without a warrant, arrest any person he reasonably suspects to be a prohibited immigrant or to be contravening any provision of this Act.

4. Section *seven* of the principal Act is amended—

(a) by the deletion of a full stop at the end of paragraph (b) and the substitution therefor of a semi-colon and "and";

(b) by the insertion immediately after paragraph (b) of the following new paragraph:

(c) with a warrant, issued by any court, enter any premises or dwelling house which he reasonably suspects to have evidence in connection with a contravention of any provision of this Act.

5. The principal Act is amended by the insertion immediately after section *seven* of the following new section:

Enactment

Short title

Cap. 123

Amendment
of section 5

Repeal and
replacement
of section 6

Powers of
arrest of
immigration
officer

Amendment
of section 7

Insertion of
section 7A

Powers of
arrest

7A. (1) Any person visiting Zambia, whom an immigration officer suspects to have committed an offence under this Act, shall give his name and address to an immigration officer on request.

(2) An immigration officer may, without a warrant, arrest any person referred to in subsection (1) if that person refuses or fails to furnish the immigration officer with his name and address.

Amendment
of section 12

6. Section *twelve* of the principal Act is amended in paragraph (a) of subsection (2) by the deletion of the words "not exceeding one thousand kwacha".

Amendment
of section 14

7. (1) Section *fourteen* of the principal Act is amended—
(a) in subsection (1)—

(i) by the deletion at the end of paragraph (c), of "and",

(ii) by the deletion at the end of paragraph (d), of the full stop and the substitution therefor of a semicolon;

(iii) by the insertion at the end of paragraph (d), of "and"; and

(iv) by the insertion immediately after paragraph (d) of the following new paragraph:

(e) is an investor holding an employment permit for a period exceeding three years or is an established resident or a child or dependant under the age of twenty-one years or a spouse of the investor or established resident.

(b) in paragraph (b) of subsection (4) by the deletion of "an established resident" and the substitution therefor of "a citizen by registration"; and

(c) by the insertion, immediately after subsection (5), of the following new subsection:

(6) A person issued with an entry permit under subsection (1), shall notify the nearest immigration office of any change of address.

8. Section *eighteen* of the principal Act is amended—

Amendment
of section 18

(a) in subsection (1)—

- (i) by the deletion in paragraph (a) of “ and ”; and
- (ii) by the insertion, immediately after paragraph (b) of the following new paragraphs:
 - (c) is an investor under any law in Zambia;
 - (d) is employed by the Government of the Republic of Zambia or a statutory body;
or
 - (e) is a volunteer or a missionary.

(b) by the insertion, immediately after subsection (5), of the following new subsections:

(6) An employer shall, on the termination of an employment contract or the resignation or dismissal of an employee who was issued with an employment permit under subsection (1), surrender the employment permit to the Chief Immigration Officer within one month of the termination, resignation or dismissal.

(7) Any employer who contravenes the provisions of subsection (6), shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding three thousand penalty units or to imprisonment for a term not exceeding one year or to both.

9. Section *twenty-one* of the principal Act is amended—

Amendment
of section 21

(a) in subsection (1)—

- (i) by the deletion at the end of paragraph (c), of “ or ”;
- (ii) by the deletion at the end of paragraph (d) of the full stop and the substitution therefor of a semicolon and “ or ”;
- (iii) by the insertion after paragraph (d), of the following new paragraph:
 - (e) of an employment permit has had the permit surrendered by the employer under subsection (6) of section *eighteen*; and

(b) by the deletion of subsection (2) and the substitution therefor of the following:

(2) A notice to revoke a permit referred to in subsection (1), shall be served in person on the holder of the permit and it shall specify—

(a) the permit to be revoked; and

(b) the grounds on which the permit is being revoked.

Amendment
of section 29

10. Section *twenty-nine* of the principal Act is amended by the insertion immediately after subsection (7), of the following new subsections:

(8) Any person who left Zambia as a prohibited immigrant under section *twenty-two* or who was deported under section *twenty-six* and who unlawfully returns to Zambia shall be guilty of an offence.

(9) Any person who assists any other person whose entry into or presence in Zambia, is in contravention of this Act, shall be guilty of an offence if he—

(a) harbours that person;

(b) makes a false statement;

(c) forges or unlawfully alters any permit, travel document or certificate;

(d) uses any permit, or certificate knowing it to be forged; or

(e) utters or uses any permit, or travel document or certificate which he is not entitled to use.

(10) An immigration officer who knowingly facilitates the entry into, or the remaining in Zambia, of any person in contravention of this Act, shall be guilty of an offence.

Repeal and
replacement
of section 30

Penalties

11. The principal Act is amended by the repeal of section *thirty* and the substitution therefor of the following new section:

30. (1) Any person who contravenes the provisions of this Act shall be guilty of an offence and shall, unless otherwise specifically provided, be liable, on conviction, to a fine not exceeding six thousand penalty units or to imprisonment for a term not exceeding three years or to both.

(2) Where any person is summoned under this Act to appear before a subordinate court or is arrested or informed by an immigration officer or a police officer that proceedings will be instituted against him, that person may, before appearing in court to answer the charge against him, sign and deliver to the prescribed officer an admission of guilt form set out in Form 21 of the First Schedule set out in the Appendix to this Act.

(3) Where any person admits, in accordance with subsection (2), that he is guilty of the offence charged, the procedure set out in section *one hundred and twenty-one* of the Criminal Procedure Code shall, with the necessary modifications, apply. Cap. 88

(4) Any person who is found in possession of more than one passport or travel document of identity without authority or who does not have dual nationality, shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding five thousand penalty units or to imprisonment for a term not exceeding three years or to both.

(5) Any person who contravenes subsection (1) of section *twenty-nine* shall be guilty of an offence and liable upon conviction to a fine of sixty penalty units for each day overstayed or to imprisonment for a term equal to the number of days overstayed.

(6) Any person who contravenes subsection (8) of section *twenty-nine* shall be liable upon conviction, to a term of imprisonment not exceeding five years.

(7) An immigration officer who contravenes subsection (9) of section *twenty-nine* shall be liable upon conviction to a term of imprisonment not exceeding three years.

12. The principal Act is amended by the insertion after section *thirty* of the following new section:

Insertion of
new section
30A

30A. (1) Where any person is convicted under the provisions of this Act of—

Forfeiture of
vehicles,
aircraft or
boats

- (a) entering or attempting to enter, depart or attempt to depart from Zambia; or
- (b) assisting any person to enter or depart from Zambia;
or
- (c) conveying or attempting to convey any person into or out of Zambia;

in contravention of the provisions of this Act, the court may order that any vehicle, aircraft, boat or any other mode of transport used for the purpose of or in connection with the commission of the offence shall be forfeited to the State:

Provided that, if it is proved that such vehicle, aircraft or boat is not the property of the person convicted and that its owner was—

- (a) unaware that the vehicle, aircraft or boat, as the case may be, was being used for that purpose; or
- (b) unable to prevent its use for the purpose of or in connection with the commission of the offence;

the court shall not make the order to forfeit such vehicle, aircraft, boat or any other mode of transport.

(2) Where an Immigration Officer has reasonable grounds to believe that any vehicle, aircraft or boat which is liable to forfeiture under the provisions of subsection (1) is likely to be removed from Zambia unless it is detained, he may, subject to the provisions of subsection (1), seize and detain any such vehicle, aircraft, boat or any other mode of transport so that the court may make a decision in accordance with the provisions of subsection (1).

Repeal of
section 33

13. The principal Act is amended by the repeal of section *thirty-three*.

Amendment
of First
Schedule

14. The First Schedule to the principal Act is amended by the insertion of Form 21 set out in the Appendix to this Act.

APPENDIX
(Sections 11 and 14)

FIRST SCHEDULE
(Section 30)

Form 21

ADMISSION OF GUILT FORM

THE PEOPLE VERSUS:.....

WITH REFERENCE to the charge of:.....

.....
in answer to which I have been required to appear before the Subordinate Court

(Class):..... on the..... 19.....

I hereby admit that I am guilty of the offence charged and request that sentence may be passed in my absence.

I deposit herewith—

(a) the sum of..... Kwacha
being the maximum amount of the fine which may be imposed on me
by the Court.

I have received a notice and statement of facts relating to the charge referred to above (which has been interpreted and explained to me).

Signature.....

or thumb print.....
