

REPUBLIC OF ZAMBIA

THE TAXATION (PROVISIONAL CHARGING) ACT

CHAPTER 364 OF THE LAWS OF ZAMBIA

CHAPTER 364 THE TAXATION (PROVISIONAL CHARGING) ACT

THE TAXATION (PROVISIONAL CHARGING) ACT

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Provisional charging orders
3. Duration of orders
4. Refunds

CHAPTER 364

TAXATION (PROVISIONAL CHARGING)

26 of 1965

**An Act to make provision for the provisional imposition or alteration of taxation;
and to provide for matters incidental thereto or connected therewith.**

[4th June, 1965]

1. This Act may be cited as the Taxation (Provisional Charging) Act.

Short title

2. The Minister may by statutory order provide that, on or after the publication in the *Gazette* of a bill (being a bill approved by the President) that it is proposed to introduce into the National Assembly providing for the imposition or alteration of taxation, such provisions of the bill as may be specified in the order shall, until the bill becomes law and subject to the provisions of this Act, have the force of law.

Provisional charging orders

3. (1) Any order made under section *two* shall, unless sooner revoked, cease to have effect-

Duration of orders

- (a) if the bill to which it relates is not passed through all its stages in the National Assembly within twenty sitting days from the date of its first reading; or
- (b) if, after the introduction of the bill to which it relates and before the bill is passed through all its stages in the National Assembly, Parliament is prorogued or dissolved; or
- (c) if, after the passage of the bill to which it relates through all its stages in the National Assembly, the President refuses his assent thereto; or
- (d) at the expiration of a period of four months from the date it came into operation or such longer period from that date as may be specified in any resolution referred to in subsection (2); or
- (e) on the bill (with or without modification) becoming law.

(2) At any time after the introduction of the bill to which an order made under section *two* relates and before the order has ceased to have effect, the National Assembly may, by resolution, extend the validity of the order until such date as is specified in the resolution.

4. (1) When an order made under section *two* has ceased to have effect, any person who by virtue of the provisions of the order paid more taxation than is then chargeable by law shall be entitled to a refund of the excess payment made by him.

Refunds

(2) The payment of taxation at the rate provided for in the bill to which an order made under section *two* relates and before such order ceased to have effect shall be deemed to be a legal payment of the taxation concerned notwithstanding that, when the bill becomes law, its provisions are different to those contained in the bill to which the order related.