

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 52 OF 2018

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)

**The Value Added Tax (General) (Amendment)
Regulations, 2018**

IN EXERCISE of the powers contained in sections 18 and 51 of the Value Added Tax Act, the following Regulations are made:

1. (1) These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2018, and shall be read as one with the Value Added Tax (General) Regulations, 2010, in these Regulations referred to as the principal Regulations.

Title and
commence-
ment
S.I. No. 88
of 2010

(2) These Regulations are deemed to have come into operation on 1st January, 2018.

2. Regulation 13 of the principal Regulations is amended by the deletion of sub-regulation (4) and the substitution thereof of the following:

Amendment
of Regulation
13

13. (4) A supplier who is registered in anticipation of commencing trading activities, in these Regulations referred to as “an intending trader”, may claim input tax credit or deduction in respect of goods or services that are received within a period of—

(a) four years from the date of registration as an intending trader for—

- (i) electricity generation;
- (ii) farming;
- (iii) mining; and

Act No. 13
of 2015

- (iv) tourism, where the supplier is engaged in the development of tourism facility or tourism infrastructure; and is registered and licensed by the Board of the Tourism Agency in accordance with the Tourism and Hospitality Act;
- (b) within a period of ten years from the date of registration as an intending trader for mining exploration; and
- (c) within a period of two years from the date of registration as an intending trader for any other intending trader.

LUSAKA
13th June, 2018
[MFB.64/9/4C]

M. D. MWANAKATWE,
Minister of Finance