



GAZETTE NOTICE NO. 935 OF 2016

**The Value Added Tax Act**  
(Laws, Volume 19, Cap 331)**The Value Added Tax Act (General) (Amendment)**  
(No. 3) Rules 2016

IN EXERCISE of the powers contained in sections *twelve, thirteen, fifteen, sixteen, eighteen, twenty-seven, twenty-eight, fifty-two, and fifty-three* of the Value Added Tax Act, the following Rules, are hereby made:

*Title and commencement (Gazette Notice No.86 of 1997)*

- (1) These Rules may be cited as the Value Added Tax General (Amendment) Rules, 2016 and shall be read as one with the Value Added Tax General Rules, 1997, in these Rules referred to as Principal Rules.
- (2) These Rules shall come into operation on 1<sup>st</sup> January, 2017.

PART III  
TAX ACCOUNTING*Amendment of Rule 6*

The principal Rules are amended by the deletion of Rule 6 and the substitution thereof of the following new Rule 6:-

*Non-Standard Tax Periods*

6 Except as otherwise allowed or directed by the Commissioner-General, a taxable supplier:

- (a) whose annual taxable turnover does not exceed statutory VAT registration threshold; or
- (b) who is involved in farming of seasonal crops;

may apply for quarterly tax accounting periods. The quarterly tax accounting periods will be January to March; April to June; July to September; and October to December.

*Insertion of Rule 6A*

## Accounting for VAT by Oil Marketing Companies

- 6A (1) Except as otherwise allowed or directed by the Commissioner-General, a taxable supplier, being an Oil Marketing Company (OMC) shall withhold output tax on hydrocarbon oils and oil products supplied by TAZAMA Pipelines Limited and remit the output tax to the Commissioner-General within ten (10) days following the end of the accounting period in which the output tax is withheld.

- (2) A schedule shall be lodged for output tax withheld under sub-rule (1) for each accounting period, within five days following the end of the accounting period, or within such period as approved by the Commissioner-General in writing to the taxable supplier. In these Rules, a schedule of uplifts constitutes a return for purposes of output tax on hydrocarbon oils and oil products supplied by TAZAMA Pipelines Limited.

- (3) Except as otherwise allowed or directed by the Commissioner-General, the accounting periods referred to in sub-rule (2) shall be as follows:

- (a) first to the tenth day of each calendar month for the first return of the month;
- (b) eleventh to the twentieth day of each calendar month for the second return of the month; and
- (c) the remaining days of the calendar month for the third return of the month.

*Insertion of Rule 6B*

## Accounting for VAT withheld by Appointed Agents

- 6B (1) Except as otherwise allowed or directed by the Commissioner-General, an agent appointed in accordance with *Section 8 subsection 8A* of the Value Added Tax Act shall withhold output tax on all the supplies of goods and services received in a particular month and remit the output tax to the Commissioner-General within sixteen (16) days following the end of the month in which the output tax is withheld.
- (2) A schedule shall be lodged for output tax withheld under sub-rule (1) for each month, within sixteen (16) days following the end of the month, or within such period as approved by the Commissioner-General in writing to the taxable supplier.
- (3) A schedule as prescribed by the Commissioner-General shall be made available for use manually or online (electronically) to declare output tax on supplies of goods and services received by the appointed agent in a month.
- (4) An agent who discovers that errors were made on previous schedules may adjust the subsequent schedule and provide a statement in writing to the Commissioner-General explaining the circumstances under which the errors were made. The Commissioner-General shall take into account the reasons for errors made in determining the amount of any interest or penalty to be charged.
- (5) An agent referred to under these Rules shall be issued with certificate of appointment and such certificate shall be displayed in a prominent place of business. The Commissioner-General may revoke an appointment at any time he may deem necessary to do so and the agent shall be notified in writing.

*Amendment of Rule 7*

The principal Rules are amended by the deletion of Rule 7 and the substitution thereof of the following new Rule 7:-

*Cash basis of accounting for Tax*

7 Except as otherwise allowed or directed by the Commissioner-General, rather than account for tax in accordance with Rule six, the taxable supplier who is—

- (a) a member of the Association of Building and Civil Engineering Contractors may account for tax on supplies effected and deduct input tax on the basis of payments received and made for supplies; or
- (b) registered in anticipation of commencing business activities, referred to in the principal Regulations as an 'intending trader' may account for tax on supplies effected and deduct input tax on the basis of payments received and made for supplies provided that:
- (i) this Rule shall apply only to the supplies for which payment is made wholly by a monetary consideration; and
  - (ii) in case of a taxable supplier referred to in (a) above, an application shall be made to the Commissioner-General in writing, who, subject to other conditions as he may require, approve the application.

LUSAKA

28th December, 2016

K. CHANDA,  
*Commissioner-General*

ADVT—2133—7265040

**The Citizenship of Zambia Act**  
*(Regulation 5)*

**Notice of intention to Apply for Registration**

NOTICE IS HEREBY GIVEN that—

HAJI USMAN ISMAIL, of Plot No. 14B, Twatotela Road, Emmasdale, Lusaka,

is applying to the Board for Registration as a citizen of the Republic of Zambia, and that any person who knows any reason why registration should not be granted should send a written and signed statement of such reason to the Citizenship Officer, P.O. Box 30104, Lusaka, within twenty-eight days from the date of this publication.

ADVT—2134—7264983

**The Citizenship of Zambia Act**  
*(Regulation 5)*

**Notice of intention to Apply for Registration**

NOTICE IS HEREBY GIVEN that—

LOBATSKAYA GALINA, of 39 Mukuba Village, Zambezi Way, Riverside, Kitwe,

is applying to the Board for Registration as a citizen of the Republic of Zambia, and that any person who knows any reason why registration should not be granted should send a written and signed statement of such reason to the Citizenship Officer, P.O. Box 30104, Lusaka, within twenty-eight days from the date of this publication.

ADVT—2135—7266842

**The Citizenship of Zambia Act**  
*(Regulation 5)*

**Notice of intention to Apply for Registration**

NOTICE IS HEREBY GIVEN that—

VERA CHIWASHA, of Ndala Court No. 8, NIPA, Ituna Road, Lusaka,

is applying to the Board for Registration as a citizen of the Republic of Zambia, and that any person who knows any reason why registration should not be granted should send a written and signed statement of such reason to the Citizenship Officer, P.O. Box 30104, Lusaka, within twenty-eight days from the date of this publication.

ADVT—2136—7265126

**The Money-lenders Act**  
(Cap. 398 of the Laws of Zambia)

**Notice of Application for a Money-lender's Certificate**

TAKE NOTICE that Harry Bwalya being desirous of trading as Money Lender under the business name of Harry Bwalya of House No. 5957, Freedom Avenue, Riverside, Kitwe will have this application heard by the Kitwe Magistrate Court.

Dated this 21st day of December, 2016.

CLERK OF COURT,

P.O. Box 20135  
KITWE

ADVT—2137—7265128

**The Money-lenders Act**  
(Cap. 398 of the Laws of Zambia)

**Notice of Application for a Money-lender's Certificate**

TAKE NOTICE that Precious Lisa Lumbwe and Talitha Makashini being desirous of trading as Money Lender under the business name of Precious Lisa Lumbwe and Talitha Makashini of House No. 1-15th Avenue, Nkana East, Kitwe will have this application heard by Kitwe Magistrate Court.

Dated this 19th day of December, 2016.

CLERK OF COURT,

P.O. Box 20135  
KITWE

ADVT—2138—7262127

**The Money-lenders Act**  
(Cap. 398 of the Laws of Zambia)

**Notice of Application for a Money-lender's Certificate**

TAKE NOTICE that Naomi Mayanda being desirous of trading as a Money Lender under the business name of N. Mayanda General Dealers, Mpika in Muchinga Province of the Republic of Zambia, will have her application heard by the Subordinate Court of the First Class at Mpika on the 22nd day of January, 2017 at 0800 hours in the morning.

Dated this 14th day of December, 2016.

CLERK OF COURT,

P.O. Box 450033  
MPIKA

ADVT—2139—7265639

**The Money-lenders Act**  
(Cap. 398 of the Laws of Zambia)

**Notice of Application for a Money-lender's Certificate**

TAKE NOTICE that Charles Chivinda and Midah Muniyika being desirous of trading as a Money Lender at No. St. Nicholas 20, Chambishi will have this application heard by Kitwe Magistrate Court.

Dated this 14th day of December, 2016.

CLERK OF COURT,

P.O. Box 20135  
KITWE