

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 92 OF 2015

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

**The Value Added Tax (General) (Amendment)
Regulations, 2015**

IN EXERCISE of the powers contained in sections *two, eighteen* and *fifty-one* 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, 2015, 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 shall come into operation on 1st January, 2016. | |
| 2. Regulation 2 of the principal Regulations is amended by the insertion, in the appropriate place, of the following:

“electricity generation ” means the production of electrical energy using physical and nonphysical sources of energy such as water, wind, solar, petroleum, coal, biomass and any other source, except wood;. | Amendment
of regulation
2 |
| 3. Regulation 13 of the principal Regulations is amended by the deletion of subregulation (4) and the substitution therefor of the following: | Amendment
of regulation
13 |

(4) A supplier that 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 in the case of—

- (a) electricity generation, farming and mining, within a period of four years after registration;
- (b) exploration, within a period of seven years after registration as an intending trader; and
- (c) any other intending trader, within a period of two years after registration.

LUSAKA

27th November, 2015

[MFB.64/9/4c]

A. B. CHIKWANDA,
Minister of Finance