

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 104 OF 2016

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

**The Value added Tax (General) (Amendment)
Regulations, 2016**

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

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| 1. (1) These Regulations may be cited as the Value Added Tax (General) (Amendment) Regulations, 2016, and shall be read as one with the Value Added Tax (General) Regulations, 2010, in these Regulations referred to as the principal Regulations. | Title

S. I. No. 88
of 2010 |
| (2) These Regulations shall come into operation on 1st January 2017. | |
| 2. The principal Regulations are amended by the deletion of Regulation 10 and the substitution therefor of the following: | Amendment
of Regula-
tion 10 |
| 10. Tax charged on the supply of petrol to a taxable supplier is excluded from any claim, deduction or credit under section 18, except when that supply is for resale. | Input tax
not allowed
on petrol |
| 3. The principal Regulations are amended by insertion immediately after Regulation 10 of the following: | Insertion of
new
Regulations
10A, 10B
and 10C |
| 10A. Ninety percent of tax charged on the supply of diesel to the taxable supplier may be included as a claim, deduction or credit under section 18 of the Act, except that where such supply is for resale, one hundred percent of the tax charged may be included as a claim, deduction or credit. | Claim of
input tax on
diesel |
| 10B. (1) Tax charged on the supply to, or importation by a taxable supplier of the following listed supplies is excluded from any claim, deduction or credit under section 18, except where that supply is for resale or constitutes a major input into the business: | Input tax not
allowed on
specified
supplies |

- (a) domestic refrigeration equipment;
- (b) air conditioners;
- (c) mobile phones;
- (d) motor vehicle parts;
- (e) television sets;
- (f) digital satellites;
- (g) decoders;
- (h) video players;
- (i) window blinds and curtains;

Input tax not
allowed on
construction
of dwelling
houses for
staff

10C. Tax charged on the supply to a taxable supplier of construction of dwelling houses for staff is excluded from any claim, deduction or credit under section 18, except where such supply is for the sale of a dwelling house by a person carrying on business of constructing dwelling houses for sale.

Amendment
of Regula-
tion 13

4. Regulation 13 of the principal Regulations is amended by the—

- (a) deletion of subregulations (1), (2) and (3);
- (b) deletion in subregulation (4)
- (c) of the word “seven” and substitution therefor of the word “ten”; and
- (c) renumbering of subregulations (4), (4A), (5), (6) and (7) as (1), (2), (3), (4), (5) and (6) respectively.

LUSAKA

23rd December, 2016

[MFB.64/4C]

F. MUTATI,
Minister of Finance