

GOVERNMENT OF ZAMBIA

ACT

No. 8 of 1997

Date of assent: 12th April, 1997

An Act to amend the Mines and Minerals Act

[18th April, 1997

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Mines and Minerals (Amendment) Act, 1997, and shall be read as one with the Mines and Minerals Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 213

(2) This Act shall come into operation on the 1st April, 1997.

2. The principal Act is amended by the insertion immediately after section sixty-six of the following new sections:

Amendment of section 66

66A. The Zambia Revenue Authority established under the Zambia Revenue Authority Act, shall be responsible for carrying out the provisions of sections sixty-six to sixty-nine of this Act.

Commissioner-General to be responsible for royalties
Cap. 321

66B. Sections forty-five, forty-seven to forty-nine, fifty-five to fifty-eight, sixty-three to seventy, seventy-eight, seventy-nine, eighty-seven, ninety-one, ninety-five and ninety-eight to one hundred and fifteen of the Income Tax Act shall, with the necessary modification, apply to the collection, assessment, penalisation, enforcement of, and right of appeal with respect to any royalty imposed under section sixty-six of this Act.

Returns and assessments

Cap. 323

- Amendment of section 67
3. Section *sixty-seven* of the principal Act is amended—
- (a) in subsection (1), by the deletion of the words " The Minister may, after consultation with the Minister responsible for finance ", and the substitution therefor of " The Minister responsible for finance may, after consultation with the Minister "; and
- (b) ~~in subsection (3)~~ by the deletion of " Minister " and the substitution therefor of " Commissioner-General ".
- " ~~prescribed~~ interest rate " means the rate that exceeds, by two per centum per annum, the prevailing official discount rate, as published by the Bank of Zambia, that is in force on the twenty-second day of each month;
- Amendment of section 68
4. Section *sixty-eight* of the principal Act is amended in subsection (1) by the deletion of " Minister " and the substitution therefor of " Commissioner-General ".
- Amendment of section 69
5. (1) Section *sixty-nine* of the principal Act is amended in subsection (1) by the deletion of " Minister " wherever it appears and the substitution therefor of " Commissioner-General ".
- (2) For the purposes of sections *sixty-six A* to *sixty-nine* of this Act the " Commissioner-General " means the Commissioner-General of the Zambia Revenue Authority.
- Amendment of section 82
6. Section *eighty-two* of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following:
- (1) There shall be an Environmental Protection Fund which shall be managed in such manner as the Minister may, by statutory instrument, prescribe.
- Amendment of section 108
7. The principal Act is amended in section *one hundred and eight* by the deletion of subsection (3) and the substitution therefor of the following:
- (3) The Minister responsible for finance may, after consultation with the Minister, by statutory instrument, make regulations for the better carrying into effect of sections *sixty-six* to *sixty-nine* of this Act.