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GAZETTE NOTICE No. 67 OF 2009 [2158043

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

The Value Added Tax General(Amendment) Rules 2009

IN EXERCISE of the powers contained in sections twelve, thirteen, sixteen, eighteen, twenty-seven, twenty-eight, 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, 2009 and shall be read as one with the Value Added Tax General Rules, 1997, in these Rules referred to as the Principal Rules.

2. These Rules shall come into operation on 31st January, 2009

3. Amendment of Rule 6

The principal rules are amended by the insertion, of the following new sub-rule 6(C) immediately after sub-rule (6B).

6 (C) Except as otherwise allowed or directed by the Commissioner-General, a farmer who is involved in the production of seasonal crops may apply for three monthly tax period.

4 Amendment of Rule 7

The principal Rules are amended by the deletion of rule 7 and the substitution therefore of the following:

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

(i) a member of the Association of Building and Civil Engineering Contractors; and

(ii) Carries out Mining operations under a mining right referred to in section six of the Mines and Minerals Development Act, but does not include operations involving only mineral processing, may account for tax on supplies effected and deduct input tax on the basis of payments received and made for supplies, provided that:

(a) an application shall be made to the Commissioner-General

in writing, who, subject to other conditions as he may require, approve the application; and

(b) the procedure prescribed by this Rule shall apply only to the supplies for which payment is made wholly by a monetary consideration.

5. Amendment of Rule 13

Rule 13 of the principal Rules is amended in sub-rules (1) and (2) by the deletion of the words, "five years" and the substitution thereof of the words, "six years".

6. Amendment of Rule 15

The principal rules are amended by the insertion, of the following new sub-rule (5) immediately after sub-rule 4.

(5) For the purposes of sub section (7) of section 10 of the Act, a registered supplier of goods eligible for Minimum Taxable Value Scheme as specified in the Third Schedule to the Act shall submit to the Commissioner-General a schedule of Recommended Retail Prices by product category:-

(a) once for each calendar year by 21st January of that year; or

(b) within one month after being registered in the first year of that registration taking effect; or

(c) whenever changes occur in the selling prices; or

(d) any other time as the Commissioner-General may determine in particular circumstances.

7. Amendment of Rule 19

The Principal Rules are amended by the insertion, of following new paragraphs (d) and (e) immediately after paragraph (c)

(d) a tax invoice is issued in respect of the tour package; and

(e) the tourist services subcontracted to another licensed tour operator or travel agent shall be disclosed on a Zero Rated Inclusive Tour Package Form VAT 112;

8 Amendment of Rule 21

The Third Schedule to Rule 21 is amended by the addition of the following eligible items—

Table with 2 columns: Hs Code and Description. Rows include 2603.00.00 (Copper ores and concentrates) and 2605.00.00 (Cobalt ores and concentrates).

C. MWANSA, Commissioner-General, Zambia Revenue Authority

LUSAKA

GAZETTE NOTICE No. 68 OF 2009

Notice

THE FOLLOWING Statutory Instruments are published as a Supplement to this Gazette:

Value Added Tax:

Statutory Instrument No. 3 of 2009: Value Added Tax (Zero-Rating) (Amendment) Order, 2009.

Statutory Instrument No. 4 of 2009: Value Added Tax (General) (Amedment) Regulations, 2009.

Statutory Instrument No. 5 of 2009: Taxation (Provisional Charging) Act—Taxation (Provisional Charging) Order, 2009

Customs and Excise Act:

Statutory Instrument No.6 of 2009: Customs and Excise (Suspension)(Manufacturing Inputs) Regulations, 2009.

Statutory Instrument No. 7 of 2009: Customs and Excise (Public Benefit Organisation) (Rebate, Refund or Remission) Regulations, 2009.

Statutory Instrument No. 8 of 2009: Customs and Excise (General) Amendment) Regulations, 2009.

LUSAKA 30th January, 2009

E. NGULUBE, Permanent Secretary, Budget Office, Ministry of Finance and National Planning