



REPUBLIC OF ZAMBIA

# GOVERNMENT GAZETTE

Price: K3,000 net

Annual Subscription: Within Lusaka—K156,000

Outside Lusaka—K186,000

Published by Authority

No. 5759]

Lusaka, Friday, 6th March, 2009

[Vol. XLV, No. 17

GAZETTE NOTICE No. 127 OF 2009

[2212801

**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 section *twelve, thirteen, sixteen, eighteen, twenty-seven, twenty-eight, fifty-two* of the Value Added Tax Act, the following rules are hereby made:

*Title and commencement (Gazette Notice No. 8 6 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 6th March, 2009.
3. Amendment of Rule 21

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

<i>Hs Code</i>	<i>Description</i>
8465.91.00	Sawing Machine/Band Saw / Circular Saw Machine
8465.92.0	Surface Planer Machine / Spindle Moulder Machine / Planning Machine / Milling Machine / Moulding Machine
8465.95.0	Chain Mortising Machine / Drilling Machine / Mortising Machine
8465.99.0	Thickness Machine / Gluing Machine / Veneer Guillotine Machine / Presser Machine / Boring Machine / Lathe Machine
8465.96.0	Splitting Machine / Slicing Machine / Paring Machine
8465.94.0	Bending Machine / Assembling Machine

LUSAKA  
6th March, 2009

C. MWANSA,  
*Commissioner General*  
Zambia Revenue Authority