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GAZETTE NOTICE No. 118 OF 2015

[5473268

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

The Value Added Tax (General) (Amendment)
(No. 2) Rules, 2015

IN EXERCISE of the powers contained in *sections twelve, thirteen, fifteen, sixteen, eighteen, twenty-seven, twenty-eight, fifty-two and 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 (Amendment) (No.2) Rules, 2015 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 23rd February, 2015.

Amendment of Rule 18 (Proof of Export)

3. Rule 18 of the principal Rules is amended by the deletion of sub-rule (1) and the substitution therefor of the following —

(1) Unless the Commissioner-General shall otherwise allow, a taxable supplier claiming that a supply is zero-rated under the Second Schedule to the Act on the grounds that the supply is an exportation of goods, shall produce to an authorized officer—

- (a) copies of export documents for the goods, bearing a certificate of shipment provided by the Authority;
- (b) copies of import documents for the goods, bearing a certificate of importation into the country of destination provided by the customs authority of the country of destination or copies of transit documents for goods bearing a certificate of transit provided by the customs authority of the country of transit;
- (c) tax invoice for the goods exported;
- (d) documentary evidence proving that payment for the goods has been made in the exporter's bank account in Zambia; and
- (e) such other documentary evidence as the authorized officer may reasonably require.

LUSAKA
19th February, 2015

B. MSISKA,
Commissioner-General,
Zambia Revenue Authority