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GAZETTE NOTICE No. 232 OF 2024

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**Notice**

THE FOLLOWING Statutory Instrument is published as a supplement to this *Gazette*:

Statutory Instrument No. 18 of 2024: The Value Added Tax Act—The Value Added Tax (Cross Border Electronic Services) Regulations, 2024.

E. MUBANGA,  
*Economist  
for/Permanent Secretary  
Ministry of Finance  
and National Planning*

LUSAKA  
23rd February, 2024  
[MFNP.BO.64/9/20]