



REPUBLIC OF ZAMBIA
GOVERNMENT GAZETTE

Published by Authority

Price: K25.00 net
Annual Subscription: Within Lusaka—K500.00

No. 7571]

Lusaka, Tuesday, 26th March, 2024

[Vol. LIX, No. 36

GAZETTE NOTICE No. 312 OF 2024

[1558155/1

Zambia Revenue Authority
Customs Services Division

Enforcement Unit (Kapiri Mposhi) - Seizure Notice

NOTICE IS HEREBY GIVEN in accordance with Section 162 (8)(c) of the Customs Excise Act that the following goods, listed in the schedule below, have been seized because there are reasonable grounds for believing that they are liable to forfeiture. Accordingly, in line with Section 162 (9) and Section 162 (10) of the Customs Excise Act, the goods listed in the schedule and presently at Kapiri Mposhi Enforcement Centre, may be forfeited unless you may make representation to the Commissioner-General or institute proceedings for the recovery of the goods from the Commissioner-General within a period of fifteen (15) days from the publication of this notice. Persons wishing to obtain more seizure details should contact the Assistant Commissioner at Enforcement Unit, Makeni Customs Yard.

P.O. Box 35710

E. SIGANDE

LUSAKA

Commissioner – Customs Services

SEIZED MOTOR VEHICLE – KAPIRI MPOSHI ENFORCEMENT UNIT – MARCH 2024

Item No.	Seizure No.	Seizure Date	Importer	Goods Description	Chassis No	Engine	Value For Duty Purposes (K)
1	5024	31-Dec-23	Saulosi Soko	Used Toyota Alphard	ANH 15-0003087	123,803.80	45,305.00

GAZETTE NOTICE No. 313 OF 2024

[1558155/2

Zambia Revenue Authority
Customs Services Division

Enforcement Unit (Head Office) Auction Sale Notice

NOTICE IS HEREBY GIVEN THAT the following goods, under seizure, and listed in the schedule below are offered for sale. In terms of Section 33 and 162 of the Customs and Excise Act, goods listed in the schedule and presently at Makeni Customs Yard will be disposed of unless duties, charges and other legal obligations due on them are taken care of within a period of thirty (30) days from the publication of this notice. Persons wishing to obtain more details regarding the sale should contact the Assistant Commissioner at Enforcement Unit, Head Office.

Note:

The Zambia Revenue Authority or its Agent does not in any way warrant goods title in respect of the goods being sold. In the event that there is a subsequent claim of superior title by a third party or Sovereign Government other than The Republic of Zambia, the Authority or its Agent shall not be liable in any way whatsoever to anyone purchasing any of the goods mentioned in the schedule.

P.O. Box 35710

E. SIGANDE

LUSAKA

Commissioner – Customs Services

DISPOSAL OF MOTOR VEHICLES – ENFORCEMENT UNIT - MARCH 2024

Item No.	Seizure No.	Seizure Date	Importer	Goods Description	Engine No	Chassis No.	Value For Duty Purposes (K)
	17710	18/08/2021	Given Mulenga	Toyota Vitz	-	SCP902061739	TBA
	17518	10/02/2023	Sikazwe George	Haval Gwm H5	-	LGWEF3458CB637055	80,000.00
	17659	16/06/2023	Chisomo Mazyopa	Volvo Xc60	-	YV1DZ475BC2278186	200,000.00
	17694	29/12/2023	Isaac M. Mutale	Jaguar F Face	-	SADCA2AN9HA073	350,000.00
	17695	05/01/2024	Kalunga Kateka	Motor Cycle	-	LYPCKT43N1002609	30,000.00

Gazette Notice No. 314 of 2024

[1558155/2]

The Value Added Tax General (Amendment) Rules, 2024

Preamble

IN EXERCISE OF THE powers contained in sections ten, eleven, twelve, thirteen, eighteen, twenty-seven, twenty-eight, fifty-two and fifty-three of the Value Added Tax Act, Chapter 331 of Laws of Zambia (hereinafter referred to as "the Act") the following Rules are hereby made:

Title and Commencement

1. These Rules may be cited as the Value Added Tax (General) (Amendment) Rules, 2024 and shall be read as one with the Value Added Tax (General) Rules, 2020 in these Rules referred to as the principal Rules.

Simplified Invoice

2. The principal Rules are amended by the insertion of Rule 3A:3A. A simplified invoice shall have the following features:

- (i) name of supplier;
- (ii) taxpayer identification number of the supplier;
- (iii) in the case of a business to business or a business to Government transaction, the name and the taxpayer identification number of the customer clearly indicated as such;
- (iv) date of supply;
- (v) the total amount charged on the invoice, exclusive of tax;
- (vi) the total tax charged;
- (vii) the exchange rate used to determine the amounts on the return; and
- (viii) a description sufficient to identify the services supplied.

Forms of Application for Registration

3. The principal Rules are amended by the insertion of Rule 17A:

17A. (1) An application for registration shall be made to the Commissioner-General by completing a registration form.

(2) A completed registration form shall contain the following particulars:

- (a) the name of the business including its trading name;
- (b) the email of the business;
- (c) the national tax identification number for the applicant in the applicant's jurisdiction;
- (d) any other information that the Commissioner-General may require.

Simplified Registration

4. The principal Rules are amended by the insertion of Rule

17B:17B. (1) A non-resident supplier may register under the simplified registration on or before the effective date of the Regulations.

(2) Where an intermediary provides a cross-border electronic service, the intermediary shall be deemed to be the supplier and shall be required to register under the simplified registration regime.

Place of Supply for Cross-border Electronic Services

5. The principal Rules are amended by the insertion of Rule 24A:

24A (1) The supply of cross-border electronic services shall be deemed to have been made in the Republic where the recipient of the supply is in the Republic.

(2) In determining whether the recipient of the supply is in the Republic, the Commissioner-General shall consider the satisfaction of any of the following criteria-

- (a) the recipient of the service is a resident of the Republic; or
- (b) whether the payment proxy, including credit card or debit card information and bank account details of the recipient, is in the Republic; or
- (c) The payment to the supplier of the services is made from a bank registered under The Banking and Financial Services Act No. 7 of 2017; or
- (d) whether the access proxy, including internet address, the billing or home address, or mobile country code of the subscriber identification module card of the recipient is in the Republic.

GAZETTE NOTICE NO. 315 OF 2021

[1558464]

Marriages Act
(Cap. 211 Volume IV of the Laws of Zambia)

Licensing of Place of Public Worship

IT IS HEREBY NOTIFIED for public information that in exercise of powers conferred upon the Town Clerk for Lusaka City Council by Section 5 (1) of the Marriage Act Cap 50 of the Laws of Zambia, the place named in the Schedule is hereby Licensed as a place for public worship.

SCHEDULE

Church

Antioch Church of Christ Zambia
Plot No. 1087 Ngwerere Road, Chelston
Lusaka

P.O. Box 30077
LUSAKA

ENG. L. NDABA,
Acting Town Clerk

ADVT—557—0904324

Notice of Change of Name by Deed Poll

BY THIS DEED POLL, made the 25th day of March, 2024 by the undersigned Samuel Zulu Marck, holder of National Registration Card No. 907234/11/1 of House No. 601/37, Helen Kaunda in the Lusaka City and Province of the Republic of Zambia do hereby for myself absolutely and entirely relinquish and abandon the use of my former names of Samuel Zulu Marck and in lieu thereof do assume as from the date hereof the name of Samuel Zulu.

And in pursuance of such change of names as aforesaid, I hereby declare that I shall at all times hereinafter in all records, deeds and instruments in writing and in all dealings and transactions and upon all occasions whatsoever to assign and use and subscribe the names of Samuel Zulu as my names in lieu of the said names as renounced as aforesaid.

And I hereby authorise and request all persons to designate, describe and address me by such names to the extent that my names shall be Samuel Zulu.

In witness whereof I have signed my assumed names of Samuel Zulu and have set my hand and seal this 25th day of March, 2024.

Signed, sealed and delivered by the said Samuel Zulu at Lusaka this 25th day of March, 2024 in the presence of:

P.O. Box 50067
LUSAKA

P. R. SOKO,
Assistant Registrar