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GAZETTE NOTICE No. 626 of 2024

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

The Value Added Tax (General) (Amendment) (No. 3)
Rules, 2024

IN EXERCISE of powers contained in sections *ten, eleven, twelve, thirteen, eighteen, twenty-seven, twenty-eight, fifty-two and fifty-three* of the Value Added Tax Act, the following Rules are hereby made:

Title Gazette Notice No. 310 of 2020

1. (1) These Rules may be cited as the Value Added Tax (General) (Amendment)(No.) 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.

Amendment of Third Schedule

(2) The Third Schedule to the principal Rules is amended by the addition of the item listed in the Table set out in Appendix I to these Rules.

APPENDIX
(Rule 21)

| HS Code | Description of Goods |
|--------------|---|
| 6114.20.00* | - Of cotton |
| 7208.40.00* | - Not in coils, not further worked than hot-rolled, with patterns in relief |
| 7208.90.00* | - Other |
| 7210.30.00* | - Electrolytically plated or coated with zinc |
| 7214.10.00* | - Forged |
| 7214.91.00* | -- Of rectangular (other than square) cross-section |
| 7216.21.00* | -- L sections |
| 7216.31.00* | -- U sections |
| 7216.32.00* | -- I sections |
| 7216.33.00* | -- H sections |
| 7303.00.90 * | --- Other |
| 8418.10.00* | - Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof |
| 8418.30.00* | - Freezers of the chest type, not exceeding 800 litres capacity |
| 8419.12.00 | -- Solar water heaters |
| 8427.20.00 | - Other self-propelled trucks |
| 8442.30.00 | - Machinery, apparatus and equipment |

| | |
|-------------|---|
| 8443.19.00 | -- Other |
| 8443.32.00 | -- Other, capable of connecting to an automatic data processing machine or to a network |
| 8448.19.00 | -- Other |
| 8448.39.00 | -- Other |
| 8451.30.00 | - Ironing machines and presses (including fusing presses) |
| 8451.50.00 | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics |
| 8451.80.00 | - Other machinery |
| 8460.39.00* | -- Other |
| 8462.90.00* | - Other |
| 8464.90.00* | - Other |
| 8467.99.00* | -- Other |
| 8471.50.90* | --- Other |
| 8479.90.00* | - Parts |
| 8504.31.00* | -- Having a power handling capacity not exceeding 1kVA |
| 8504.40.00* | - Static converters |
| 8507.20.00* | - Other lead-acid accumulators |
| 8531.10.00* | - Burglar or fire alarms and similar apparatus |
| 8536.30.00* | - Other apparatus for protecting electrical circuits |
| 8536.50.00* | - Other switches |
| 8541.43.00* | --Photovoltaic cells assembled in modules or made up into panels |
| 8544.49.00* | -- Other |
| 8703.24.90* | --- Other |
| 8704.21.00* | -- g.v.w. not exceeding 5 tonnes |
| 8704.23.00* | -- g.v.w exceeding 20 tonnes |
| 9017.10.00* | - Drawing tables and machines, whether or not automatic |
| 9017.80.00* | - Other instruments |
| 9031.80.00* | - Other instruments, appliances and machines |

*Applicable only to importations by Zambia China Mulungushi Textiles Limited.

LUSAKA
20th June, 2024

D. BANDA,
Commissioner-General

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