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GOVERNMENT GAZETTE

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GAZETTE NOTICE No. 993 OF 2017

The Statutory Functions Act
(Laws, Volume 1, Cap. 3)

Temporary Transfer of Statutory Functions

IT IS NOTIFIED for public information that the Honourable Minister set out in Column A hereunder were authorised to be out of the country on Government business.

In exercise of the powers contained in Section (4) of the Statutory Functions Act, Cap. 3 of the Laws of Zambia, the President did confirm the appointment of the Honourable Ministers set out in Column B hereunder to temporarily perform the duties of the Honourable Ministers set out in Column A.

Column A

Column B

- Hon. Lawrence Sicalwe, MP Minister of Chiefs and traditional affairs was authorised to travel to China on a private visit from 1st to 22nd August, 2017
Hon. Charles R. Banda, MP Minister of Tourism and was Arts, authorised to travel to Malawi on official visit from duty from 1st to 5th August, 2017
Hon. Moses Mawere, MP Minister of Youth, Sport and Child Development was authorised to travel to Uganda on official duty from 1st to 5th August, 2017
Hon. Felix Mutati, MP Minister of Finance was authorised to travel to Botswana on Official duty from 2nd to 5th August, 2017
Hon. Dora Siliya, MP Minister of Agriculture was authorised to travel to China on official duty from 7th to 21st August, 2017
Hon. Ronald K. Chitotela, MP Minister of Housing and Infrastructure Development, was authorised to travel China on official duty from 6th to 12th August, 2017
Hon. Emerine Kabanshi, MP Minister of Community Development, and Social Services
Hon. Harry Kalaba, MP Minister of Foreign Affairs
Hon. Mathew Nkhuwa, MP Minister of Works and Supply
Hon. Margaret D. Mwanakatwe, MP Minister of Commerce, Trade and Industry
Hon. Michael Z. J. Katambo, MP Minister of Fisheries, and Livestock
Hon. Dr. Chitalu Chilufya, MP Minister of Health

- Hon. Magaret D. Mwanakatwe, MP Minister of Commerce, Trade and Industry, was authorised to travel to China on official duty from 7th to 16th August, 2017
Hon. Harry Kalaba, MP Minister of Foreign Affairs, was authorised to travel to South Africa on official duty from 5th to 22nd August, 2017
Hon. Magaret D. Mwanakatwe, MP Minister of Commerce, Trade and Industry, was authorised to travel to South Africa on official duty from 15th to 21st August, 2017
Hon. Brian Mushimba, MP Minister of Transport and Communications, was authorised to travel to China on official duty from 7th to 17th August, 2017
Hon. Lucky Mulusa, MP Minister of National Development Planning, was authorised to travel to South Africa on official duty from 14th to 22nd August, 2017
Hon. Prof. Nkundu Luo, MP Minister of Higher Education was authorised to travel to St. Martins of the Caribbean
Hon. Davies Chama, MP Minister of Defence was authorised to travel to Central African Republic on official duty from 14th to 27 July, 2017
Hon. Stephen Kampyongo, MP Minister of Home Affairs, was authorised to travel to South Africa on official duty from 15th to 20th August, 2017
Hon. Felix Mutati, MP Minister of Finance was authorised to travel to South Africa on official duty from 20th to 23rd August, 2017
Hon. Rev. Godfridah Sumaili, MP Minister of National Guidance and Religious Affairs, was authorised to travel to United States of America on official duty from 20th to 26th August, 2017
Hon. Felix Mutati, MP Minister of Finance
Hon. Rev. Godfridah Sumaili, MP, Minister of National Guidance and Religious Affairs
Hon. Michael Z. J. Katambo, MP, Minister of Fisheries and Livestock
Hon. Victoria Kalima, MP Minister of Gender
Hon. Freedom Sikazwe, MP Presidential Affairs Minister
Hon. Sylvia Chalikosa, MP Minister—Office of the Vice-President
Hon. Jean Kapata, MP Minister of Lands and Natural Resources
Hon. Given Lubinda, MP Minister Justice
Hon. Emerine Kabanshi, MP Minister of Community Development and Social Services
Hon. Lloyd M Kaziya, MP Minister of Water Development, Sanitation and Environmental Protection

Hon. Harry Kalaba, MP Minister of Foreign Affairs, was authorised to travel to South Africa on official duty from 20th to 22nd	Hon. Vincent Mwale, MP Minister of Local Government
Hon. Stephen Kampyongo, MP Minister of Home Affairs, was authorised to travel to South Africa on official duty from 20th to 23rd August, 2017	Hon. Given Lubinda, MP Minister Justice
Hon. Margaret D. Mwanakatwe, MP Minister of Commerce, Trade and Industry, was authorised to travel to Mozambique on official duty from 23rd to 26th August, 2017	Hon. Charles R. Banda, MP Minister of Tourism and Arts
Hon Dora Siliya, MP Minister of Agriculture, was authorised to travel to Czech Republic on official duty from 22nd to 28th August, 2017	Hon. Mathew Nkhuwa, MP Minister of Works and Supply
Hon. Michael Z.J. Katambo, MP Minister of Fisheries, and Livestock, was authorised to travel to Czech Republic on official duty from 22nd August, 2017	Hon. Brian Mushimba, MP Minister of Transport and Communications
Hon. Charles R. Banda, MP Minister of Tourism and Arts, was authorised to travel to Rwanda on official duty from 27th August to 1st September, 2017	Hon. Moses Mawere, MP Minister of Youth, Sport and Child Development
Hon. Prof. Nkandu Luo, MP Minister of Higher Education, was authorised to travel to Israel on official duty from 30th August, 2017 to 9th September, 2017	Hon. Sylvia Chalikosa, MP Minister—Office of the Vice-President
Hon. Lucky Mulusa, MP Minister of National Development and Planning, was authorised to travel to Swaziland on official duty from 30th August, 2017 to 5th September, 2017	Hon. Ronald K. Chitotela, MP Minister of Housing and Infrastructure Development
Hon. Charles R. Banda, MP Minister of Tourism and Arts, was authorised to travel to Swaziland on official duty from 30th August to 5th September, 2017	Hon. Vincent Mwale, MP Minister of Local Government
Hon. Margaret D. Mwanakatwe, MP Minister of Commerce, Trade and Industry, was authorised to travel to China on official duty from 30th August to 7th September, 2017	Hon. Harry Kalaba, MP Minister of Foreign Affairs
Hon. Christophaher Yaluma, MP Minister of Mines and Minerals Development, was authorised to travel to Australia on official duty from 4th to 10th September, 2017	Hon. Michael Z. J. Katambo, MP, Minister of Fisheries and Livestock

The above temporary assignments of Statutory Functions set out in Column B were revoked upon return to Zambia of the Honourable Ministers set out in Column A.

LUSAKA
30th October, 2017
[co.101/17/3]

DR. R. MSISKA,
Secretary to the Cabinet

GAZETTE NOTICE NO. 994 OF 2017

The Statutory Functions Act
(Laws, Volume 1, Cap. 3)

Temporary Transfer of Statutory Functions

IT IS NOTIFIED for public information that the Honourable Minister set out in Column A hereunder were authorised to be out of the country on Government business.

In exercise of the powers contained in Section (4) of the Statutory Functions Act, Cap. 3 of the Laws of Zambia, the President did confirm the appointment of the Honourable Ministers set out in Column B hereunder to temporarily perform the duties of the Honourable Ministers set out in Column A.

Column A

Column B

Hon. Emerine Kabanshi, MP Minister of Community Development and Social Services, was authorised to travel to Italy on official duty from 5th to 17th October, 2017	Hon. Joyce Nonde Simukoko, MP Minister of Labour and Social Security
Hon. Felix Mutati, MP Minister of Finance, was authorised to travel to South Africa and United States of America on official duty from 11th to 16th October, 2017	Hon. Margaret D. Mwanakatwe, MP Minister of Commerce Trade and Industry
Hon. Prof. Nkundu Luo, MP Minister of Higher Education, was authorised to travel to the Russian Federation and Belgium on official duty from 21st to 26th October, 2017	Hon. Dr. Dennis K. Wachinga, MP Minister of General Education
Hon. Given Lubinda, MP Minister of Justice, was authorised to travel to Bahamas on official duty from 14th to 24th October, 2017	Hon. Stephen Kampyongo, MP Minister of Home Affairs
Hon. Harry Kalaba, MP Minister of Foreign Affairs, was authorised to travel to the Democratic Republic of Congo on official duty from 15th to 20th October, 2017	Hon. Vincent Mwale, MP Minister of Local Government
Hon. Brian Mushimba, MP Minister of Transport and Communications, was authorised to travel to Zimbabwe on official duty from 16th to 18th October, 2017	Hon. Mathew Nkhwa, MP Minister of Works and Supply
Hon. Harry Kalaba, MP Minister of Foreign Affairs, was authorised to travel to Morocco on official duty from 28th October to 5th November, 2017	Hon. Vincent Mwale, MP Minister of Local Government

The above temporary assignments of the Statutory Functions set out in Column B were revoked upon return to Zambia of the Honourable Minister set out in Column A.

LUSAKA
9th November, 2017
[co.101/17/3]

P. K. Kangwa,
Acting Secretary to the Cabinet

Zambia Revenue Authority
Customs Services Division

Chirundu One Stop Border Post 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 Excise Act, goods listed in the schedule and presently in the Chirundu One Stop Border Post (OSBP) Common Control Zone will be disposed of unless duties, charges and other legal obligations due on them are taken care of within a period of thirty days from the publication of this notice. Persons wishing to obtain more details regarding the sale should contact the Station Manager at Chirundu OSBP, Customs Services Division.

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 schedm.

S. CHIBBABBUKA,

LUSAKA

Commissioner – Customs Services

RECOMMENDED FOR DISPOSAL OF MOTOR VEHICLES – NOVEMBER 2017

Seizure No.	Date	Importer	Make	Engine Number	Chassis Number	Value For Duty Purposes (K)
15109	29-Aug-16	Unknown	Range Rover	Nil	Sallsaac3da803628	184,000.00
15120	25-Mar-17	Unknown	Mitsubishi Colt	Nil	Z25a-0032498	19,350.20
15122	31-Mar-17	Mhirizhonga	Toyota Hiace - Ottis	2167121 Aed0111	Kzh100-0031426	46,000.00
15125	06-Apr-17	Unknown	Suzuki International Truck Abq 2755 Trailer Adz	Nil	Ha24v157300	19,350.20
15127	22-Apr-17	Muwangagwa	8305	Nil	IHSRDCAR4R1158 5813	270,000.00
357	25-Apr-17	Lake Mwelu	Mitsubish Canter Truck BAB4758 Trailer 1: Ajd 6034t; Trailer	242411111	KDG37-0128441	45,956.73
15137	12-Jun-17	Ase Trucking and Log	2:Ajd6035t	6363385	Xler6x20005194013	315,000.00
15140	20-Jun-17	Unknown	Nissan Murano	Nil	Tz50-010095	45,000.00
15141	20-Jun-17	Unknown	Toyota Noah	Nil	Sr40-0078183	25,000.00

Zambia Revenue Authority
Customs Services Division

Chingola Customs 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 Excise Act, goods listed in the schedule and presently in the Chirundu One Stop Border Post (OSBP) Common Control Zone will be disposed of unless duties, charges and other legal obligations due on them are taken care of within a period of thirty days from the publication of this notice. Persons wishing to obtain more details regarding the sale should contact the Station Manager at Chirundu OSBP, Customs Services Division.

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 schedm.

S. CHIBBABBUKA,

LUSAKA

Commissioner – Customs Services

RECOMMENDED FOR DISPOSAL OF MOTOR VEHICLES – SEPTEMBER 2017

Item No.	Seizure No.	Date	Importer	Description	Chassis No.	Quantity	Value for Duty Purposes (K)
1.	01917	27/02/2017	Patrick Mwandwe	Ford Ranger	AFASXXMJ2 S8R03402	01	200,773.80

Zambia Revenue Authority
Customs Services Division

Chirundu One Stop Border Post 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 in the Customs Warehouse at Chirundu One Stop Border Post (OSBP) will be disposed of unless duties, charges and other legal obligations due on them are taken care of within a period of thirty days from the publication of this notice. Persons wishing to obtain more details regarding the sale should contact the Station Manager at Chirundu OSBP, Customs Services Division.

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.

S. CHIBBABBUKA,

Commissioner – Customs Services

LUSAKA

RECOMMENDED FOR DISPOSAL OF GOODS - OCTOBER 2017

<i>Seizure No.</i>	<i>Date</i>	<i>Importer</i>	<i>Description Of Goods</i>	<i>Package Type</i>	<i>Value For Duty Purpose (K)</i>
04256	10-Sep-15	Chanyola Enterprise	Four Cousins	08 Cases	1130.08
04256	10-Sep-15	Chanyola Enterprise	Best Whisky	19 Cases	2683.94
04256	10-Sep-15	Chanyola Enterprise	Best Marula Cream	18 Cases	2542.68
04256	10-Sep-15	Chanyola Enterprise	Klipdrift	12 Cases	1695.12
04256	10-Sep-15	Chanyola Enterprise	Glenffindch	01 Cases	141.26
04256	10-Sep-15	Chanyola Enterprise	Jameson	54 Cases	7628.04
04256	10-Sep-15	Chanyola Enterprise	J & B	6 Cases	847.56
04256	10-Sep-15	Chanyola Enterprise	Jagermeister	47 Cases	6639.22
04256	10-Sep-15	Chanyola Enterprise	Absolut Vodka	14 Cases	1977.64
04256	10-Sep-15	Chanyola Enterprise	Kwv	15 Cases	2118.9
04256	10-Sep-15	Chanyola Enterprise	Vat 69	3 Cases	423.78
04256	10-Sep-15	Chanyola Enterprise	Chivas Whisky	8 Cases	1130.08
04256	10-Sep-15	Chanyola Enterprise	Cellar Cask	23 Cases	3248.98
04256	10-Sep-15	Chanyola Enterprise	Four Cousins	10 Cases	1412.6
			Strawberry Cream		
04256	10-Sep-15	Chanyola Enterprise	Bardo	19 Cases	2683.94
04256	10-Sep-15	Chanyola Enterprise	Amarula	7 Cases	988.82
04256	10-Sep-15	Chanyola Enterprise	Kvw Pinotage	10 Cases	1412.6
04256	10-Sep-15	Chanyola Enterprise	Kvw Chardonnay	27 Cases	3814.02
04256	10-Sep-15	Chanyola Enterprise	Kvw Sauvignon Blanc	32 Cases	4520.32
04256	10-Sep-15	Chanyola Enterprise	Kvw Merlot	5 Cases	706.3
04256	10-Sep-15	Chanyola Enterprise	Potstill	10 Cases	1412.6
04256	10-Sep-15	Chanyola Enterprise	Red Label	39 Cases	5509.14
04256	10-Sep-15	Chanyola Enterprise	Southern Comfort	13 Cases	1836.38
04256	10-Sep-15	Chanyola Enterprise	Black Label	6 Cases	847.56
04256	10-Sep-15	Chanyola Enterprise	Jc Le Roux	19 Cases	2683.94
04256	10-Sep-15	Chanyola Enterprise	Autumn Harvest	1083 Cases	152,984.6
04281	30-May-16	Ipl Enterprise	Green Bar Britelite	1323 Ctns	220,029.64
			Soap		
15107	19-Aug-16	Plan Mukusa	Two Keys Whiskey	20 Ctns	20,129.10
15126	22-Apr-17	Muwangagwa	White Maize	600 bags	68,610.00
15136	12-Jun-17	Ase Trucking And Logistics	Autumn Harvest	697 Boxes	79,488.47

The Value Added Tax Act**General (Amendment) Rules, 2017**

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:

PART I
PRELIMINARY*Title and commencement*

1. These Rules may be cited as the Value Added Tax General (Amendment) Rules, 2017 and shall come into effect on 1st January 2018.

Interpretation

2. In these Rules—

Gazette Notice No. 86 of 1997

‘*accounting year*’ means a period of twelve months ending on 31st December or such period as the Commissioner-General may prescribe;

‘*proper attribution*’ means the proportion, determined by calculation in accordance with rule ten, of input tax that can be attributed, for the purposes of section eighteen of the Act, to taxable supplies made by a supplier to whom that rule applies.

PART II
TAX INVOICES AND CREDIT NOTES**Tax Invoice**

Gazette Notice No. 46 of 2014

3. (1) A tax invoice is to be issued for all supplies of goods and services and shall include the following features:

- (i) the words ‘tax invoice’ displayed in a prominent place;
- (ii) the registered supplier’s name and address;
- (iii) taxpayer identification number;
- (iv) the date of issue of the invoice;
- (v) the number of the invoice taken from a consecutive series;
- (vi) the customer’s name;
- (vii) a description sufficient to identify the goods or services supplied which includes the quantity of the goods or the extent of the service supplied, the tax exclusive amount charged for each description of goods and services supplied and the rate or rates of tax; and indicate:
 - the total amount charged on the invoice, exclusive of tax;
 - the rate and amount of discount given, if any;
 - the total tax charged; and
 - the total amount charged on the invoice, inclusive of tax

Provided that for banks registered under the Banking and Financial Services Act, a bank statement shall qualify as a tax invoice.

(2) A new Taxpayer Identification Number (TPIN) shall be stamped in a prominent place on an invoice. This shall apply to all invoices printed prior to 1st November 2013 and issued between 1st November 2013 and 31st October 2014. However, such stamped invoices shall not be issued after 31st October 2014.

Issue of Tax Invoices

Gazette Notice No. 46 of 2014

4. (1) A registered supplier shall issue a tax invoice from an invoice book printed by a printer or from a computer package approved by the Commissioner General.

(2) For a person to be approved as a printer of tax invoices, that person shall:

- (i) apply using a form provided by the Commissioner General; and
- (ii) hold a tax clearance certificate at the time of application.

(3) (i) In the case of accounting packages, the Commissioner General shall approve specific computer packages and the list of approved computer packages shall be posted in Zambia Revenue Authority website : www.zra.org.zm; and

(ii) Taxable suppliers using any of the approved computer packages need not apply to the Commissioner General.

(4) An approved computer accounting package should have the following features:

Gazette Notice No. 46 of 2014

- (i) print invoices or credit notes bearing all the mandatory features;
- (ii) generate automatic and consecutive documents numbering with in-built safeguard against reallocation or resetting of the numbers in any circumstances;
- (iii) transform transactions upon posting and printing of a tax invoice into read-only to all users or, where editing is possible a read-only audit trail showing original details is in-built;
- (iv) periodic transaction reports showing invoice number, invoice date, customer's name, description of goods or services supplied, value before VAT and VAT amount;

Provided, in the case of related businesses, that the computer package does not share the allocation of consecutive invoice numbers with transactions in respect of which the goods or services are supplied in another country and do not fall within the scope of Chapter 331 of the Laws of Zambia

(5) Tax invoices not meeting the requirements of Rules (3) and (4) shall not be accepted as evidence for input tax claims.

Foreign Currency Denominated Invoices

Gazette Notice No. 498 of 2014

4A Where a taxable supplier issues a tax invoice in foreign currency, the tax due on such invoice shall be due and payable to the Authority at the rate of conversion to Kwacha or the Kwacha equivalent of the total supply, on the invoice, using the appropriate rate of exchange which is current at the time of supply.

Tax credit notes

Gazette Notice No. 46 of 2014

5. (1) A registered supplier who has issued a tax invoice shall, unless the Commissioner-General otherwise allows, issue a Tax Credit Note whenever the supply is cancelled, or the goods are returned to the taxable supplier, or the value of the supply is reduced.

(2) The Tax Credit Note shall contain the following features:

- (i) the words 'credit note' displayed in a prominent place;
- (ii) the registered supplier's name and address;
- (iii) taxpayer identification number;
- (iv) the date of issue of the credit note;
- (v) the credit note serial number;
- (vi) the customer's name and address;
- (vii) a description sufficient to identify the goods or services supplied which includes the quantity of the goods or the extent of the service supplied, the tax exclusive amount charged for each description of goods or services supplied and the rate or rates of tax;
- (viii) number of the invoice being adjusted;
- (ix) statement of the reason for the credit; and
- (x) amount of the credit.

(3) Credit notes not meeting the requirements of these Rules shall not be accepted as evidence for tax claims or other tax adjustment purposes.

PART III TAX ACCOUNTING

Non-Standard Tax Periods

Gazette Notice No. 935 of 2016

6 Except as otherwise allowed or directed by the Commissioner-General, a taxable supplier:

- (a) whose annual taxable turnover does not exceed the statutory VAT registration threshold; or
- (b) who is involved in farming of seasonal crops;

may apply for quarterly tax accounting periods. The quarterly tax accounting periods shall be January to March; April to June; July to September and October to December.

Accounting for VAT by Oil Marketing Companies

Gazette Notice No. 498 of 2014

6A (1) Except as otherwise allowed or directed by the Commissioner-General, a taxable supplier, being an Oil Marketing Company, shall withhold output tax on hydrocarbon oils and oil products supplied by TAZAMA Pipelines Limited and remit the output tax to the Commissioner-General within ten days following the end of the accounting period in which the output tax is withheld.

(2) A schedule shall be lodged for output tax withheld under sub-rule (1) for each accounting period, within five days following the end of the accounting period, or within such period as approved by the Commissioner-General in writing to the taxable supplier. In these Rules, a schedule of uplifts constitutes a return for purposes of output tax on hydrocarbon oils and oil products supplied by TAZAMA Pipelines Limited.

(3) Except as otherwise allowed or directed by the Commissioner-General, the accounting periods referred to in sub-rule (2) shall be as follows:

- (a) first to the tenth day of each calendar month for the first return of the month;
- (b) eleventh to the twentieth day of each calendar month for the second return of the month; and
- (c) the remaining days of the calendar month for the third return of the month.

Accounting for VAT withheld by Appointed Agents

Gazette Notice No. 935 of 2016

6B (1) Except as otherwise allowed or directed by the Commissioner-General, an agent appointed in accordance with subsection 8A of Section 8 of the Value Added Tax Act shall withhold output tax on all the supplies of goods and services received in a particular month and remit the output tax to the Commissioner-General within sixteen days following the end of the month in which the output tax is withheld.

(2) A schedule shall be lodged for output tax withheld under sub-rule (1) for each month, within sixteen days following the end of the month, or within such period as approved by the Commissioner-General in writing to the taxable supplier.

(3) A schedule as prescribed by the Commissioner-General shall be made available for use manually or online (electronically) to declare output tax on supplies of goods and services received by the appointed agent in a month.

(4) An agent who discovers that errors were made on previous schedules may adjust the subsequent schedule and provide a statement in writing to the Commissioner-General explaining the circumstances under which the errors were made. The Commissioner-General shall take into account the reasons for errors made in determining the amount of any interest or penalty to be charged.

(5) An agent referred to under these Rules shall be issued with certificate of appointment and such certificate shall be displayed in a prominent place of business. The Commissioner-General may revoke an appointment at any time he may deem necessary to do so and the agent shall be notified in writing.

(6) Notwithstanding the provisions in sub-rule (1), the Commissioner-General may prescribe goods to be exempted from the provisions of this Rule.

Payment in Instalments

6D .The Commissioner-General may, where a supplier has given satisfactory reasons regarding overdue tax liabilities, allow the supplier to pay the tax due in installments determined by the Commissioner-General.

Cash basis of accounting for tax

Gazette Notice No. 925 of 2016

7. (1) Except as otherwise allowed or directed by the Commissioner General, rather than account for tax in accordance with Rule six (6), the taxable supplier who is—

- (a) a member of the Association of Building and Civil Engineering Contractors may account for tax on supplies effected and deduct input tax on the basis of payments received and made for supplies; or
- (b) registered in anticipation of commencing business activities, referred to in the principal Regulations as an 'intending trader' may account for tax on supplies effected and deduct input tax on the basis of payments received and made for supplies provided that:
 - (i) this Rule shall apply only to the supplies for which payment is made wholly by a monetary consideration; and
 - (ii) in case of a taxable supplier referred to in (a) above, an application shall be made to the Commissioner-General in writing, who, subject to other conditions as he may require, approve the application.

Rule 8 Repealed under Gazette Notice No. 46 of 2014

Rule 9 Repealed under Gazette Notice No. 46 of 2014

PART IV INPUT TAX

Apportionment of input tax

Gazette Notice No. 86 of 1997

10. (1) Where the supplies effected by a registered supplier comprise both taxable and exempt supplies, one of the partial exemption methods described in the Second Schedule to these Rules may be used to determine the proper attribution.

(2) The supplier may choose to use any of the methods described in the Second Schedule, but once a method has been chosen in any lodged return, the same method shall be used thereafter in any return lodged in the same accounting year.

Periodic or other adjustment of apportioned input tax*Gazette Notice No. 86 of 1997*

11. (1) At the end of each accounting year, a registered supplier, using the partial exemption method last chosen, shall determine the attribution in respect of supplies effected during that accounting year, and shall on the next tax return adjust any difference in input tax previously attributed to taxable supplies during that year.

(2) Where a supplier's registration is cancelled, the supplier using the method chosen to use, shall determine the attribution in respect of the period commencing at the beginning of the current year and ending on the date of cancellation of registration, and shall, within thirty days after that date, lodge with the Commissioner - General a statement adjusting any difference in input tax previously attributed to taxable supplies during that period.

PART V
ACCOUNTS AND RECORDS

Transaction records to be retained

12. Subject to any different requirement made in a particular case by the Commissioner-General under section 42 of the Act, a taxable supplier shall keep and preserve the transaction records for the purposes of compliance with this rule in respect of:—

- (i) every taxable or exempt supply of goods and services supplied or received by him, including imported goods, including a recording of the nature, quantity and value of each such supply;
- (ii) all payments made or received by him in respect of supplies of goods and services;
- (iii) the tax for each prescribed accounting period in respect of all supplies effected by the supplier, the input tax deducted or claimed and the net figure included in the return as payable to or claimed from the Authority; and (iv) the following records shall be required to be maintained:

Gazette Notice No. 46 of 2014

- (1) sales day book, invoice books, till rolls and daily gross takings;
- (2) purchase day book and purchases invoices;
- (3) cash book;
- (4) asset register;
- (5) annual accounts;
- (6) bank statements and deposit books;
- (7) stock records, stock counts and reconciliation and production records;
- (8) log books and gate passes; and
- (9) any other records used for the purposes of the business.

Retention of tax invoices and credit notes

13. (1) A taxable supplier who issues a tax invoice or credit note must retain a book copy for manual invoices or a second copy for computer generated invoices for six years.

- (2) A registered supplier to whom a tax invoice or credit note has been issued shall retain it for six years.
- (3) All tax invoices, credit notes and copies of them shall be produced to an authorized officer on request.

Correction of errors*Gazette Notice No. 86 of 1997*

14. (1) A taxable supplier shall include on their next tax return all under-declarations and over-declaration of tax they discover to have been made on previous returns.

(2) In the exercise of any discretion, the Commissioner General shall take into account the circumstances in which the taxable supplier disclosed any under-declaration in accordance with this Rule.

(3) Where the Commissioner General rejects a return, the supplier shall correct the return and re-submit it within ten working days from the date of rejection.

(4) Where the return is not submitted within the period stipulated under sub-rule (3), the return shall attract late lodgement penalties under subsection (1) of section seventeen of the Act.

PART VI
MISCELLANEOUS

Documents in support of a VAT return*Gazette Notice No. 320 of 2014*

15. (1) For the purposes of subsection (3) of section eighteen of the Act, the prescribed documentary evidence for imported goods is a copy of the ASYCUDA generated Customs and Excise Entry and Declaration (CE20), which shall carry a TPIN and Assessment Notice Number at all times, and accompanied by the ASYCUDA generated receipt, evidencing the tax levied and paid on the goods at importation.

(2) For non-computerised Ports, the manual Form CE20 and the Zambia Revenue Authority manual receipt, packing list, and purchase invoice shall evidence the tax charged and paid at importation. These documents shall be stamped and signed by authorized Customs officers.

Gazette Notice No. 46 of 2014

(3) All suppliers, in respect of each tax period, shall file a VAT return electronically in the manner prescribed by the Commissioner General containing such information as required and the return shall be accompanied by such documents as the Commissioner General shall from time to time determine.

(4) For the purposes of subsection (7) of section 10 of the Act, a registered supplier of goods eligible for Minimum Taxable Value Scheme as specified in the Third Schedule to the Act shall submit to the Commissioner-General a schedule of Recommended Retail Prices by product category:—

- (a) once for each calendar year by 18th January of that year; or
- (b) within one month after being registered in the first year of that registration taking effect; or
- (c) whenever changes occur in the selling prices;
- (d) any other time as the Commissioner General may determine in particular circumstances.

Gazette Notice No. 498 of 2014

(5) Every Return furnished under section 16 of the Act shall be in English and all amounts shall be denominated in Zambian currency.

(6) All payments of tax under this Act including penalties and interest shall be made in Zambian currency or where a payment is made through a bank in another currency, the amount of the payment for purposes of that liability, shall be converted into Kwacha at the appropriate rate published by the Bank of Zambia as at the end of the day on which the payment is due irrespective of when the payment is actually made.

Notification of business changes

16. A registered supplier shall, within one month after the occurrence of any of the following events, notify the Commissioner General in writing of the event concerned:

- (a) the registered supplier ceasing to make taxable supplies or the taxable turnover falling below the turnover for the period prescribed and in force under subsection (1) of section twenty-eight of the Act;
- (b) there is any ownership change of the business (including, in the case of a business owned by a partnership, any change in the constitution of, or the terms governing the partnership);
- (c) there is a change in the name or trading name of the business or the address of the owner, or any of the owners of the business;
- (d) there is a change of address of the business;
- (e) new premises are acquired for use in the business, or premises previously so used are relinquished;
- (f) there is any major change in the nature or conduct of the business; or
- (g) change of any other information submitted at registration.

Forms of application for registration

17. (1) For the purpose of subsection (2) of section twenty-eight of the Act, an application for registration shall be made by lodging a completed Tax Registration Form with the Commissioner General or through the web portal.

(2) The Tax Registration Form shall require the following particulars for its completion:

- (i) the business name and address of the principal place of business;
- (ii) the business registration number and date of commencement of business;
- (iii) a description of the supplier's business activities;
- (iv) particulars of ownership of any other business in which the supplier is involved;
- (v) information as to the taxable and exempt turnover of any such business, and the value of imports and exports, if any, relating to such business, as are necessary, in the opinion of the Commissioner General, to ascertain the application of section twenty-eight of the Act in respect of the supplier; and
- (vi) estimated value of the assets of the supplier's business;

(3) Except as otherwise directed by the Commissioner General, a supplier whose annual taxable turnover falls below the turnover prescribed under the Value Added Tax (Application for Registration) Order may apply for voluntary registration.

Gazette Notice No. 80 of 2007

(4) A supplier registering under sub-rule (3) shall be required to:

- (a) have a fixed place of business or abode;
- (b) provide a sketch map of the supplier's business location with proof of ownership or tenancy of the premises;
- (c) have been registered for income tax for a minimum period of three months prior to lodging the application;
- (d) keep required accounting records in relation to the supplier's business;
- (e) have a business bank account and to provide the latest bank statements covering a period of three months;
- (f) provide a business plan;
- (g) provide the latest financial statements and/or projected cash-flow; and
- (h) provide a certificate of incorporation or registration of the business and a Tax Clearance Certificate;

- (5) A supplier registered under sub-rule (3) shall—
- (a) renew the registration every twelve months; and
 - (b) notify the Commissioner General in writing, thirty days before the expiry of the twelve month period, of the supplier's intention to renew the registration and the supplier must be compliant in all tax types.
- (6) A supplier who fails to notify the Commissioner General of the supplier's intention to renew the registration as required under sub-rule (5) shall be de-registered and any liability due shall immediately become payable.

Proof of Export

18. (1) Unless the Commissioner-General shall otherwise allow, a taxable supplier claiming that a supply is zero-rated in accordance with the Value Added Tax Zero-Rating Order, 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 or copy of the airway bill or road manifest or goods train manifest or bill of lading—Provided that the Commissioner General may exempt an exporter from the requirements of this paragraph (b) if it is shown, to the satisfaction of the Commissioner-General, that failure by the exporter to obtain the import documents or transit documents is wholly attributable to onerous procedures in the country of destination or 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 including a written order showing the name and address of exporter, name and address of the customer, the description, quantity and value of goods, the delivery address and the date of expected delivery. Provided that the Commissioner General shall not accept any documents or proof of export submitted after twelve months from the date of submission of the return

(2) *repealed*

(3) A Tourist who, being neither a resident of Zambia nor a holder of a Zambian passport, has paid VAT in Zambia, may claim a refund of the tax, in whole or in part, under section nineteen of the Act provided that he produces—

- (a) to an authorized officer, an export tax invoice:
 - (i) completed fully by a retailer who is approved under the VAT Foreign Tourist Scheme;
 - (ii) completed and signed by the tourist who has purchased the goods; and
 - (iii) showing that the goods have been presented to and certified by the Authority or their agents, at departure point from Zambia.
- (b) evidence of purchase of taxable goods from approved participants where the VAT paid is equal to or exceeds a *deminimis* value of Kwacha equivalent of US\$100 on the VAT Export Tax Invoice.

(4) A commercial exporter, who has paid VAT in Zambia, may claim refund of tax, in whole or in part, under section nineteen of the Act provided that he produces—

- (a) to an authorized officer a commercial export tax invoice and, in the case of the first export by the exporter, an additional commercial export authorization form—
 - (i) completed fully by a local supplier who is approved under the VAT Commercial Export Refund Scheme;
 - (ii) completed and signed by the commercial exporter who has purchased the goods; and
 - (iii) showing that the goods have been presented to and certified by the Authority or their agents, at departure point from Zambia.
- (b) evidence of purchase of goods from approved supplier where the VAT paid is equal to or exceeds a *deminimis* value of Kwacha equivalent US\$1000 on the Commercial Export Tax Invoice.

(5) Unless the Commissioner-General shall otherwise allow, a taxable supplier claiming that freight transport services are zero-rated on grounds that the services are directly linked to the exportation of goods from Zambia, importation of goods into Zambia or goods transiting through Zambia shall, within a period of twelve months from the date of exportation, importation or transiting - produce to an authorized officer—

- (a) copies of export documents for goods, bearing a certificate of shipment approved by the Authority; and
- (b) consignment notes; as a mandatory requirement, and shall in addition provide any two of the following—
 - (i) tax invoices indicating the starting point and destination of the trip undertaken;
 - (ii) transport waybills;
 - (iii) proof of payment by the customer for the services rendered into the supplier's bank account in Zambia; or
 - (iv) contracts or agreements in respect of the transportation of goods.

(6) Proof of zero-rating for services physically rendered outside the Republic:

- (a) contract of service;
- (b) tax invoice;
- (c) payment by the customer for the service into the supplier's bank account in Zambia; and
- (d) evidence of travel to the country where the services are rendered.

Supply by a Tour Operator of an Inclusive Tour booked prior to 1st January 2014*Gazette Notice No. 46 of 2014*

19. A tour operator registered with the Zambia National Tourist Board claiming that an inclusive tour booked prior to 1st January 2014 is zero-rated under the Second Schedule to the Act must satisfy the Commissioner-General that—

- (a) the full value of the tour revenues (less commissions or similar fees paid) has been reflected fully in the accounts of the tour operator or travel agent in Zambia;
- (b) proof of booking;
- (c) the tour package is marketed at a VAT free price;
- (d) the tour package must include tourist services other than accommodation or meals accounting for at least twenty-five percent of the total price charged at their open market value.
- (e) a tax invoice is issued in respect of the tour package; and
- (f) the tourist services subcontracted to another licensed tour operator or travel agent shall be disclosed on a Zero Rated inclusive Tour Package Form.

VAT Refunds for eligible Goods or Services Supplied to Diplomats or Designated officials*Gazette Notice No. 132 of 2002*

20. (1) A diplomat who has paid value added tax in Zambia on eligible goods and services, may claim a refund of the tax, in whole or in part, under section nineteen of the Act provided that the diplomat produces—

- (a) a duly completed diplomatic refund Scheme Form with original tax invoices attached;
- (b) a schedule or tally roll of tax invoices on which a refund is being claimed;
- (c) a separate Form used to support claims of tax paid on purchases of alcohol or tobacco to which original tax invoices shall be attached; and
- (d) the Diplomatic Refund Scheme Return Form indicating in the space provided for the purpose to total purchase price and tax paid on the purchase of alcohol and tobacco after the amounts have been computed on the Form. (2) A refund shall not be made in respect of any claim with a value of less than two hundred Kwacha.

Import VAT deferment scheme

21. (1) A registered supplier may, subject to such conditions as the Commissioner General may require and in such circumstances as may be allowed, be permitted to account for tax by deferring the payment of tax on approved goods listed under the Third Schedule hereto, at importation provided that the supplier:

- (a) is registered for Value Added Tax and all relevant tax types;
- (b) uses the goods solely for making taxable supplies and not for re-sale;
- (c) is tax compliant; and
- (d) forgoes the equivalent tax deduction or credit under section eighteen of the Act.

(2) Where a supplier has deferred import VAT and does not use the imported item as per provision under sub-rule 1(b), that supplier shall be assessed the portion of such deferred import VAT and charged interest accordingly.

(3) Where a partially-exempt supplier has deferred import VAT, such supplier will be assessed the portion of such deferred import VAT as relating to exempt supplies and charged the interest accordingly.

(4) All VAT deferment applications approved in the course of a given accounting year shall expire by the end of that accounting year.

Rule 22 – Receipt of VAT Returns by facsimile Transmission*Deleted under Gazette Notice No. 46 of 2014 (All VAT Returns will submitted electronically)***Sale or Return Consignment**

23. The time of supply on the supply of goods on a sale or return basis shall be the earliest of the following times—

- (a) the time when the goods are adopted;
- (b) the time when the payment for the supply is received; or
- (c) the time when the tax invoice is issued.

Place of Supply

24. (1) Where services are supplied wholly or partly in Zambia, but on or near the border between Zambia and another country and whether or not the services are paid for in Zambia, the Commissioner-General may, by notice under this rule, determine that they shall be regarded for taxation purposes as supplied in Zambia where—

- (a) the business supplying the services is registered in Zambia; or
- (b) the business operates on a de facto basis in Zambia.

(2) Where services are performed or undertaken or utilised, wholly or partly, in Zambia but where the supplier of the services—

- (a) does not have a place of business in Zambia; or
- (b) has a place of business in Zambia and elsewhere but the place of business most closely concerned with the supply of the services in question is not in Zambia; the place of supply shall be regarded as the place where the services are performed or undertaken or utilised.

(3) The place of supply of radio, television, telephone or other communication services, where the signal or service originates outside Zambia, shall be treated as being supplied at the place where the recipient receives the signal or service provided that a consideration is payable for receiving the signal or service.

LUSAKA
28th December, 2017

K. CHANDA,
Commissioner General

FIRST SCHEDULE—Methods of calculating output tax by retailers
Deleted under Gazette Notice No. 46 of 2014— (All retailers are required to use a cash register)

SECOND SCHEDULE
(Rule 10)
PARTIAL EXEMPTION METHODS OF APPORTIONMENT OF INPUT TAX

First Method

Step 1

Calculate the value of taxable supplies made in the prescribed accounting period.

Step 2

Calculate the value of all supplies made in that period

Step 3

Calculate the amount of tax payable on supplies made to the supplier in that period.

Step 4

Divide the amount obtained in Step 1 by the amount obtained in Step 2.

The amount of input tax that can be claimed as a deduction or credit in the prescribed accounting period is the product obtained by multiplying the amount obtained in Step 3 by the amount obtained in Step 4.

Second Method

Step 1—Divide input tax for the prescribed account period into categories, viz a viz:—

- Category A—Input tax that is directly attributable to taxable supplies;
- Category B—Input tax that is directly attributable to exempt supplies; and
- Category C—Input tax that is paid for the purposes of the business but is not directly attributable either to taxable or exempt supplies.

Step 2 - Calculate the value of taxable supplies made in the prescribed accounting period.

Step 3 - Calculate the value of all supplies made in that period.

Step 4 - Divide the amount obtained in Step 2 by the amount obtained in Step 3.

A proportion of input tax in Category C above equal to the proportion mentioned in Step 4, shall be deemed to be attributable to taxable supplies, and may accordingly be claimed as a deduction or credit for the prescribed accounting period, together with the amount of category A.

Third Method

Step 1 - Calculate the value of taxable supplies made in the prescribed accounting periods in the accounting year.

Step 2 - Calculate the value of all supplies made in all prescribed accounting periods in the accounting year.

Step 3 - Calculate the amount of tax payable on supplies made to the supplier in that period.

Step 4 - Divide the amount obtained in Step 1 by the amount obtained in Step 2.

The amount of input tax that can be claimed as a deduction or credit in the prescribed accounting period is the product obtained by multiplying the amount obtained in Step 3 by the amount obtained in Step 4, less the amount already reclaimed in earlier prescribed accounting periods in that accounting year.

Fourth Method

Step 1 - Divide input tax for all the prescribed accounting periods in the accounting year into categories, viz: -

- Category A—Input tax that is directly attributable to taxable supplies;
- Category B—Input tax is that is directly attributable to exempt supplies; and
- Category C—Input tax that is paid for the purposes of the business that is not directly attributable either to taxable or exempt supplies.

Step 2 - Calculate the value of taxable supplies made in all prescribed accounting periods in the accounting year.

Step 3 - Calculate the value of all supplies made in that year.

Step 4 - Divide the amount obtained in Step 2 by the amount obtained in Step 3.

A proportion of input tax in Category C above, equal to the proportion mentioned in Step 4, shall be deemed to be attributable to taxable supplies, and may accordingly together with the amount of tax in Category A, be claimed as a deduction or credit for the prescribed accounting year, to the extent that it exceeds any amounts already deducted or credited in earlier prescribed accounting periods in that accounting year.

THIRD SCHEDULE

(Rule 21)

GOODS APPROVED FOR IMPORT VAT DEFERMENT

<i>HS Code</i>	<i>Description</i>	<i>HS Code</i>	<i>Description</i>
28220010	cobalt oxides and hydroxides; commercialcobalt oxides	84462100	power looms for weaving fabrics, >30cm wide,shuttle type
28220010	cobalt oxides and hydroxides; commercialcobalt oxides in bulk	84462900	weaving machines for weaving fabrics, >30cmwide, shuttle type, nes
38160000	refractory cements, mortars, concretes and similar compositions, 2nes	84463000	weaving machines for weaving fabrics, >30cmwide, shuttleless type
69021000	refractory bricks, blocks, tiles..., >50%mgO, CaO, Cr ₂ O ₃	84471100	circular knitting machines, with cylinderdiameter =<165mm
69022000	refractory bricks, blocks..., >50% silica(sio ₃) or alumina (al ₂ o ₃)	84471200	circular knitting machines, with cylinderdiameter >165mm
69029000	refractory bricks, blocks, tiles, etc, nes	84472000	flat knitting machines; stitch-bondingmachines
73082000	towers and lattice masts of iron or steel	84479000	machines for making gimped yarn, tulle,lace, embroidery, trimmings, etc
73084000	equipment for scaffolding,shuttering,propping or pitpropping of iron/steel	84514000	washing, bleaching or dyeing machines, nes
73089020	structures and parts of structures, nes, ofiron or steel	84522100	automatic sewing machines
73089020	structures and parts of structures, nes, ofiron or steel - minlead frames & super str	84522900	sewing machines of industrial type (excl.automatic units)
73090000	reservoirs, tanks... (excl. for gas) of ironor steel, >=300 l	84524000	furniture, bases and covers for sewingmachines and parts thereof
82051000	drilling, threading or tapping hand tools	84529000	furniture, bases and covers, and partsthereof; other parts, of sewing machines
84021100	watertube boilers with a steam production>45t/hour	84529000	parts of sewing machines, nes
84021200	watertube boilers with a steam production=<45t/hour	84531000	machinery for preparing, tanning or workinghides, skins or leather
84021900	other vapour generating boilers, nes (incl.hybrid boilers)	84532000	machinery for making or repairing footwear
84022000	super-heated water boilers	84541000	converters of a kind used in metallurgy orin metal foundries
84031000	boilers for central heating	84542000	ingot moulds, ladles used in metallurgy orin metal foundries
84041000	auxiliary plant for use with boilers of 84.02 or 84.03	84543000	casting machines used in metallurgy or inmetal foundries
84042000	condensers for steam or other vapour powerunits	84551000	tube mills
84068100	steam/other vapour turbines (excl.for marinepropulsion)with output > 40mw	84552100	hot or combination hot and coldmetal-rolling mills
84068200	steam/other vapour turbines (excl.for marinepropulsion)with output <=40mw	84552200	cold metal-rolling mills
84134000	marinepropulsion)with output <=40mw	84553000	rolls for rolling mills
84171000	concrete pumps	84569000	other
84172000	furnaces and ovens for roasting, melting...of ores/ pyrites/metals	84589900	lathes for removing metal, nes (excl.numerically controlled)
84178000	bakery ovens (incl. biscuit ovens)	84591000	way-type unit head machines for drilling,boring... by removing metal
84186910	industrial or laboratory furnaces (incl.incinerators)	84592100	drilling machines for removing metal,numerically controlled, nes
84186910	refrigerating or freezing equipment for coldrooms	84592900	drilling machines for removing metal, nes
84192000	refrigerating or freezing equipment, nes;heat pumps	84594000	boring machines for metal, nes
84193100	medical, surgical or laboratory sterilizers	84595100	milling machines, knee-type, for metal,numerically controlled
84193200	dryers for agricultural products	84595900	milling machines, knee-type, for metal(excl. numerically controlled)
84194000	dryers for wood, paper pulp, paper orpaperboard	84596100	milling machines for metal, numericallycontrolled (excl. knee-type)
84195000	distilling or rectifying plant	84596900	milling machines for metal, nes
84196000	heat exchange units	84597000	threading or tapping machines for metal,worked by removing metal, nes
84198100	machinery for liquefying air or other gases	84604000	honing or lapping machines, for workingmetal
84198900	non-domestic equipment, for cooking or heating food	84609000	machines for deburring, grinding, polishing,etc, metal, nes
84201000	non-domestic heating/cooling equipment, nes	84612000	shaping or slotting machines for workingmetal or cermets
84212100	calendering or other rolling machines (excl.for metal/glass)	84615000	sawing or cutting-off machines for workingmetal or cermets
84222000	machinery and apparatus forfiltering/purifying water	84619000	machine tools working by removing metal
84223000	machinery for cleaning or drying bottles orother containers	84621000	orcermets,nes
84224000	machinery for filling,closing...etc.bottles,cans etc,& aerating drinks		forging or die-stamping machines (incl.presses) and hammers

<i>HS Code</i>	<i>Description</i>	<i>HS Code</i>	<i>Description</i>
84238900	packing or wrapping machinery, (incl. heat-shrink wrapping machinery) nes	84622900	bending, folding, straightening or flattening machines (incl. presses)
84248900	weighing machinery, nes, of weighing capacity >5000kg	84623100	shearing machines (incl. presses), numerically controlled
84248900	mechanical appliances for projecting/dispersing/spraying liquids/powd	84624100	punching or notching machines (incl. presses), numerically controlled
84253100	machinery for projecting... liquids/powders for agriculture...	84624900	punching or notching machines (incl. presses), nes
84253900	winches, capstans, powered by electric motor	84629100	hydraulic presses for working metals or metal carbides
84261100	winches, capstans, nes	84629900	presses (excl. hydraulic) for working metals or metal carbides
84261200	overhead travelling cranes on fixed support	84651000	machines which can change operation without changing tools
84261900	mobile lifting frames on tyres and straddle carriers	84659100	sawing machines for working wood, cork, bone, hard rubber, etc
84262000	transporter cranes, gantry cranes/bridge cranes, overhead travelling cranes nes	84659200	planing, milling or moulding machines for working wood, cork, bone, etc
84263000	tower cranes	84659300	grinding, sanding or polishing machines for working wood, cork, etc
84264100	portal or pedestal jib cranes	84659400	bending or assembling machines for working wood, cork, bone, etc
84264900	derricks, cranes, etc, nes, self-propelled, on tyres	84659500	drilling or morticing machines for working wood, cork, bone, etc
84269100	derricks, cranes, etc, nes, self-propelled (excl. on tyres)	84659600	splitting, slicing or paring machines for working wood, cork, bone, etc
84269900	derricks, cranes, etc, nes, designed for mounting on road vehicles	84659900	machine-tools, nes, for working wood, cork, bone, hard rubber, etc
84282000	ships derricks, cranes, etc, nes	84671100	pneumatic tools, rotary type, for working in the hand
84283100	pneumatic elevators and conveyors	84672100	drills of all kinds with self contained electric motor
84283200	continuous-action elevators and conveyors, for underground use	84672900	other tools with self contained electric motor
84283300	continuous-action elevators and conveyors, bucket type, nes	84679200	parts of pneumatic tools
84283900	continuous-action elevators and conveyors, belt type, nes	84688000	machinery and apparatus for soldering, brazing or welding, nes
84284000	continuous-action elevators and conveyors, nes	84718000	units of automatic data processing machines nes
84289000	escalators and moving walkways	84719000	automatic data processing machine storage units
84291900	lifting, handling, loading or unloading machinery, nes	84719000	magnetic/optical readers; machines for transcribing data onto data media nes
84292000	self-propelled bulldozers and angledozers, (excl. track laying)	84741000	sorting, screening, separating or washing machines for earth, stone...
84294000	self-propelled graders and levellers	84742000	crushing or grinding machines for earth, stone, ores, etc
84295100	self-propelled tamping machines and road-rollers	84743100	concrete or mortar mixers
84295200	self-propelled front-end shovel loaders	84743900	mixing or kneading machines for earth, stone, ores, etc
84295900	self-propelled bulldozers... with a 360° revolving superstructure	84748000	other machinery for earth, stone, ores, etc, nes
84295900	self-propelled bulldozers, excavators..., nes	84751000	machines for assembling electric lamps, tubes... in glass envelopes
84303100	self-propelled graders and levellers	84752100	machines for making optical fibres and preforms thereof
84303900	self-propelled coal or rock cutters and tunnelling machinery	84752900	machines for manufacturing/hot working glass/glassware (exc. optical fibres)
84304100	coal or rock cutters and tunnelling machinery (excl. self-propelled)	84771000	injection-moulding machines for working rubber or plastics, etc
84304900	self-propelled boring or sinking machinery	84772000	extruders for working rubber or plastics and making products thereof
84306100	boring or sinking machinery (excl. self-propelled)	84773000	blow moulding machines for working rubber or plastics, etc
84322100	tamping or compacting machinery, not self-propelled	84774000	vacuum moulding machines and other thermoforming machines for rubber...
84322900	disc harrows	84775100	machinery for moulding or retreading pneumatic tyres...
84323000	harrows (excl. disc harrows), scarifiers, cultivators, weeders and hoes	84778000	machinery for working rubber/plastics or making products thereof, nes
84324000	seeders, planters and transplanters	84781000	machinery for preparing or making up tobacco, nes
84328000	manure spreaders and fertiliser distributors	84792000	machinery for the extraction/preparation of animal/vegetable fats or oil
84332000	soil preparation/cultivation machinery, nes; lawn/sports-ground rollers	84793000	machinery for treating wood or cork, having individual functions
84333000	soil preparation/cultivation machinery, nes; lawn/sports-ground rollers	84794000	machinery for treating wood or cork, having individual functions
84334000	mowers (incl. cutter bars for tractor mounting), nes		
84335100	haymaking machinery		
84335200	straw or fodder balers (incl. pick-up balers)		
84335300	combine harvester-threshers		
84335900	threshing machinery for agricultural produce, nes		
84336000	root or tuber harvesting machines		
84341000	harvesting machinery, nes		

<i>HS Code</i>	<i>Description</i>	<i>HS Code</i>	<i>Description</i>
84342000	machines for cleaning, sorting or grading eggs, fruit or other produce	84798200	rope or cable-making machines
84351000	milking machines	84798900	machines for mixing, kneading, crushing, grinding, having individual functions
84361000	dairy machinery	84801000	machines, having individual functions, nes
84362100	presses, crushers, etc, for making wine, cider, fruit juices, etc	84806000	moulding boxes for metal foundry
84362900	machinery for preparing animal feeding stuffs	84807100	moulds for mineral materials
84371000	poultry incubators and brooders	84807900	injection or compression type moulds for rubber or plastics
84378000	poultry-keeping machinery, nes	84849000	moulds for rubber or plastics (excl. injection of compression)
84381000	machines for cleaning/sorting/grading seed, grain or dried vegetables	85021100	sets or assortments of gaskets and similar joints
84382000	machinery for milling or working cereals or dried vegetables	85021200	generating sets with compression-ignition engines, =<75 kva
84383000	bakery machinery and machinery for making macaroni, spaghetti, etc	85021300	generating sets with compression-ignition engines, >75 kva-<=375 kva
84384000	machinery for the manufacture of confectionery, cocoa or chocolate	85023900	generating sets with compression-ignition engines, >375 kva
84385000	machinery for sugar manufacture	85042200	generating sets, (excl. wind-powered) nes
84386000	brewery machinery	85042300	liquid dielectric transformers, power handling capacity 650-10000 kva
84388000	machinery for the preparation of meat or poultry	85045000	liquid dielectric transformers, power handling capacity >10000 kva
84391000	machinery for the preparation or manufacture of food or drink, nes	85049000	inductors, nes
84392000	machinery for making pulp of fibrous cellulosic material	85141000	parts of transformers, inductors and static converters
84393000	machinery for making paper or paperboard	85141000	resistance heated furnaces and ovens
84401000	machinery for finishing paper or paperboard	85142000	resistance heated industrial or laboratory furnaces and ovens
84401000	book-binding machinery (incl. book-sewing machines)	85143000	induction or dielectric furnaces and ovens
84411000	cutting machines	85152900	industrial or laboratory furnaces and ovens, nes
84412000	machines for making bags, sacks or envelopes of paper or paperboard	85176100	machines and apparatus for resistance welding of metal, not automatic
84413000	machines for making cartons, boxes, etc, of paper or paperboard	85176100	base stations
84414000	machines for moulding articles in paper pulp, paper or paperboard	85176100	electrical apparatus for line telephony or line telegraphy, nes
84418000	machinery for making up paper pulp, paper or paperboard, nes	85176100	other apparatus for transmission or reception of voice, images or other data, i
84425000	plates, cylinders & other printing components; plates, cylinders & lithography	85176900	apparatus for carrier-current line systems or for digital line systems, nes
84425000	printing type, blocks, plates, cylinders... other printing components	85176900	facsimile machines
84431100	offset printing machinery, reel fed	85176900	other
84431100	parts and accessories	85176900	other apparatus for transmission or reception of voice, images or other data, i
84439100	parts and accessories of printing machinery used for printing by means of plates,	85433000	machines/apparatus for electroplating, electrolysis or electrophoresis
84439100	carding machines	86011010	specially constructed for use underground in mines
84439100	combing machines	86012010	rail locomotives powered by electric accumulators
84451100	drawing or roving machines	86012010	specially constructed for use underground in mines
84451200	machines for preparing textile fibres, nes	87012000	road tractors for semi-trailers
84451300	textile spinning machines	87019010	tractors (excl. tractors of 87.09), nes
84451900	textile doubling or twisting machines	87019010	tractors (excl. tractors of 87.09), nes -for use in agriculture or horticulture
44520008	textile winding (incl. weft-winding) or reeling machines	87041000	dumpers for off-highway use
44530008	machines	87052000	mobile drilling derricks
84454000	weaving machines for weaving fabrics, =<30cm wide	87059000	special purpose motor vehicles, nes (eg breakdown lorries, etc)
84461000	Other-Tubes, pipes and hoses, rigid, of polymers of ethylene	87162000	self-loading/unloading trailers and semi-trailers for agriculture
39172190*	Other-Tubes, pipes and hoses, rigid, of polymers of vinyl chloride	87163100	tanker trailers and tanker semi-trailers
39172390*	Articles for the packing of goods, of plastics, nes	90181300	magnetic resonance imaging apparatus
39239000*	Floor coverings and mats of vulcanized rubber, non-cellular	94060010	instruments and apparatus for measuring or detecting ionising radiations
		94060010	prefabricated buildings
		85369000*	prefabricated buildings - green houses
		85371000*	Fixed capacitors for 50/60 hz circuits having power capacity >=0.5kvar
		85372000*	Apparatus for switching... electrical circuits, nes, =<1000 V

HS Code	Description	HS Code	Description
40169100*	Building blocks and bricks, of cement or artificial stone or concrete	85381000*	Boards...equipped with two/more apparatus of 85.35/85.36,voltage =<1000v
68101100*	Other...Seamless Iron/Steel Casing..(Excl drill pipe) Kind used in Oil/Gas Drilling	85389000*	Boards...equipped with two/more apparatus of 85.35/85.36,voltage > 1000v
73042900*	Structures and parts of structures, nes, of iron	85414000*	Boards... desks, cabinets and other bases for goods of 85.37, not equipped
73089040*	or steel - Smoke stacks	85437000*	Parts of apparatus of 85.35 to 85.37, nes
73089090*	Structures and parts of structures, nes, of iron or steel - Other		Photosensitive semiconductor devices; light-emitting diodes
74091100*	Plates, sheets and strip, of refined copper, in coils, >0.15mm thick	85441100*	Other machines and apparatus
84159000*	Parts of air conditioning machines	85444200*	Winding wire of copper
84241000*	Fire extinguishers	85444900*	Other electric conductors, for a voltage <= 1,000 V...Fitted with connectors
85022000*	Generating sets with spark-ignition internal combustion piston engines	85446000*	Electric conductors, nes, for a voltage <=80 V, not fitted with connectors
85043400*	Transformers, nes, power handling capacity >500kva	85469000*	Electric conductors, nes, for a voltage >1000 V
85044000*	Static converters	90011000*	Electrical insulators (excl. of glass or ceramics)
85049000*	Parts of transformers, inductors and static converters	90158000*	Optical fibres, optical fibre bundles and cables (excl. those of 84.55)
85073000*	Nickel-cadmium accumulators	90158000*	Instruments and appliances for meteorological... purposes, nes
85176200*	Machines for the reception, conversion & transmission or regeneration of voice, images..	90328900*	Automatic regulating or controlling instruments and apparatus, nes
85256000*	Transmission apparatus incorporating reception apparatus	94051000*	Chandeliers and other electric ceiling or wall lighting fittings
85258090*	Digital and video camera recorders	94054000*	Other electric lamps and lighting fittings, nes
85319000*	Parts of apparatus of 85.31	94059900*	Parts (excl. of glass or plastics) of lamps and lighting fittings, etc.

* Valid from 1st January 2018 to 30th September 2018 for an earmarked project as approved by the Commissioner General under Gazette Notice No. 925 of 2017

FOURTH SCHEDULE—Output Schedules and Input Schedules

Deleted under Gazette Notice No. 46 of 2014 (Schedules are part of the VAT Return under TaxOnLine)

<p>GAZETTE NOTICE NO. 999 OF 2017 [3337825]</p> <p style="text-align: center;">Census and Statistics Act (Cap. 127)</p> <p style="text-align: center;">Notification of the 2017 Livestock and Aquaculture Census</p> <p>IT IS HEREBY NOTIFIED for public information that the Central Statistical Office in collaboration with the Ministry of Fisheries and Livestock will be undertaking the 2017 Livestock and Aquaculture Census (LAC 2017) under the provisions of the Census and Statistics Act, Cap. 127 of the Laws of Zambia.</p> <p>The main objectives of the 2017 Livestock and Aquaculture Census are to:</p> <p>(a) Provide comprehensive benchmark data on the livestock and fisheries sector of the economy which will include a complete and comprehensive list of farmers categorised by small, medium and large scale.</p> <p>(b) Measure the Gross Value Added (GVA) and other indicators of the livestock and fisheries, as well as their contribution to the economy.</p> <p>(c) Provide a quasi-sampling frame for use in subsequent and regular annual livestock and fisheries surveys. This frame will nonetheless be updated using detailed information from the 2020 census of housing and population.</p>	<p>(d) Provide information which will be used to update the Farmers' Register.</p> <p>(e) Provide statistics which will be used to determine the deficit or surplus status of the different types of livestock raised in Zambia, and</p> <p>(f) Provide a basis for determining the export potential of the country with regard to livestock and fish products.</p> <p>The Census is a nationwide exercise that will cover households on sample basis and hundred percent coverage of large scale/institutional farms that are engaged in livestock, fisheries and honey production. The Census will be conducted in both rural and urban parts of all the districts of Zambia. The Census is designed to give estimates at national, provincial and district levels.</p> <p>Confidentiality will be maintained for all information collected in the Census. The collected data will be aggregated and analysis will be based on aggregated data. All data collectors will take an oath of secrecy as per requirement of the Census and Statistics Act Cap.127 of the Laws of Zambia. All households, large scale and institutional farms to be visited are obliged to provide information to the data collection staff. The data collector will carry an identification card with a letter of introduction from the Central Statistical Office. The data collection exercise is scheduled to start on the 3rd January, 2018 and will run up to the end of the month.</p> <p style="text-align: right;">J. KALUMBI, <i>Director of Census and Statistics</i></p> <p>LUSAKA 28th December, 2017</p>
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