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GAZETTE NOTICE No. 626 OF 2024

[1762477

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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