

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 14 OF 1998

**The Value Added Tax Act**  
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Taxable Value) (Amendment) Regulations, 1998**

IN EXERCISE of the powers contained in section *two* of the Value Added Tax Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Value Added Tax (Taxable Value) (Amendment) Regulations, 1998, and shall be read as one with the Value Added Tax (Taxable Value) Regulations, 1997, in these Regulations referred to as the principal Regulations. Title and commencement  
S.I. No. 40 of 1997
- (2) These Regulations shall come into force on the 1st April, 1998.
2. The First Schedule to the principal Regulations is amended by the insertion immediately after item 2 of the following: Amendment of First Schedule
3. Carbonated Soft drinks;
4. Cement.
3. The Second Schedule to the principal Regulations is amended by the addition of the goods set out in the Appendix to these Regulations. Amendment of Second Schedule

APPENDIX  
(Regulation 3)SECOND SCHEDULE  
(Regulations 3 and 4)

<i>Specified Supplies</i>	<i>Quantity</i>	<i>Minimum taxable value</i>
CARBONATED SOFT DRINKS:		
(a) Carbonated soft drinks produced in Zambia:		
Coca Cola	300 mls bottles	K340.40
Fanta	300 mls bottles	K340.40
Sprite	300 mls bottles	K340.40
Sparletta Sparberry	300 mls bottles	K340.40
Sparletta Cream Soda	300 mls bottles	K340.40
Orange Crush	300 mls bottles	K340.40

*Copies of this Statutory Instrument can be obtained from the Government Printer, P.O. Box 30136, 10101 Lusaka. Price K500.00 each.*

<i>Specified Supplies</i>	<i>Quantity</i>	<i>Minimum taxable value</i>
Schweppes Lemon	300 mls bottles	K340.40
Sport Cola	300 mls bottles	K255.30
Soda Water	170 mls bottles	K340.40
Tonic Water	170 mls bottles	K340.40
Ginger Ale	170 mls bottles	K340.40
Lemonade	170 mls bottles	K340.40
Kinley Tonic	330 mls bottles	K408.50
Gold Sport Tonic	330 mls bottles	K408.50
Kinley Club Soda	330 mls bottles	K408.50
Citra Lemon Drink	330 mls bottles	K408.50
Limca	330 mls bottles	K408.50
Others	300 mls bottles	K340.40

*(b) Imported Carbonated soft drinks:*

Pepsi	340 mls cans	K750.00
Diet Pepsi	340 mls cans	K750.00
Pepsi 'Africans'	450 mls cans	K975.00
7-Up	340 mls cans	K750.00
7-Up 'Africans'	450 mls cans	K975.00
Mirinda	340 mls cans	K750.00
Mirinda 'Africans'	450 mls cans	K975.00
McKane Club Soda	340 mls cans	K750.00
Frosties Beer Shandy	340 mls cans	K750.00
Shani Ginger Beer	340 mls cans	K750.00
Mountain Dew	450 mls cans	K950.00
Fanta	340 mls cans	K750.00
Coca Cola	340 mls cans	K750.00
Sprite	340 mls cans	K750.00
Schweppes	200 mls cans	K734.00
Crest Soda Water	200 mls cans	K734.00
Mckane Bitter Lemon	200 mls cans	K734.00
Ginger Ale	200 mls cans	K734.00
Pepsi	200 mls cans	K667.00
Other Brands	200 mls cans	K734.00
Other Brands	340 mls cans	K750.00
Other Brands	450 mls cans	K975.00
Other Brands	1 litre bottles	K2,553.19

## CEMENT:

Cement	50kg/pocket	K9,050.00
Bulk Cement	Per ton	K144,800.00

LUSAKA

27th January, 1998

[MFB.103/12/12]

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 Development*