

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 47 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 27th March, 1998.

2. The principal Regulations are amended by the revocation of the Second Schedule and the substitution therefor of the Second Schedule set out in the Appendix to these Regulations.

Revocation and replacement of Schedule

APPENDIX
(Regulation 2)

SECOND SCHEDULE
(Regulations 3 and 4)

<i>Specified supplies</i>	<i>Quantity</i>	<i>Minimum taxable value</i>
BEER PRODUCED IN ZAMBIA:		
Castle Lager	375 ml bottle	K765.96
Castle milk stout	375 ml bottle	K765.96
Mosi beer	375 ml bottle	K680.85
Ohlsson's beer	375 ml bottle	K765.96
Rhino beer	375 ml bottle	K595.75
Ndola Supreme beer	375 ml bottle	K595.75
Zambeer	375 ml bottle	K595.75
Other	375 ml bottle	K765.95
OPAQUE BEERS:		
1. 1 litre carton		K595.75
2. Per litre of bulk quantity		K297.87

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P.O. Box 30136, 10101 Lusaka. Price K500.00 each.*

<i>Specified supplies</i>	<i>Quantity</i>	<i>Minimum taxable value</i>
IMPORTED BEERS:		
1.	330 ml bottle	K1,276.00
2.	375 ml bottle	K1,276.00
3.	330/340 ml cans	K1,276.00
4.	750 ml bottle	K2,212.76
CIGARETTES PRODUCED IN ZAMBIA:		
1. Guards	packet (20)	K655.32
2. Rothmans	packet (20)	K1,029.79
3. Peter Stuyvesant	packet (20)	K842.55
4. Consulate	packet (20)	K842.55
5. Lexington	packet (20)	K1,029.79
6. Pallmall Special Mild	packet (20)	K1,029.79
7. Planters Leaf	packet (10)	K225.53
8. Other brands	packet (20)	K1,029.79
Imported cigarettes	packet (20)	K1,237.79

LUSAKA

26th March, 1998

[MFB.103/12/12]

E. Z. NAWAKWI,
*Minister of Finance and Economic
 Development*