

**GOVERNMENT OF ZAMBIA**

**STATUTORY INSTRUMENT No. 10 of 2001**

**The Value Added Tax Act**

**(Laws, Volume 19, Cap. 331)**

**The Value Added Tax (Taxable Value) (Amendment)  
Regulations, 2001**

IN EXERCISE of the powers contained in section *fifty-one* 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, 2001, and shall be read as one with the Value Added Tax (Taxable Value) (Amendment) Regulations, 1997, in these Regulations referred to as the principal Regulations.

Title and  
commence-  
ment  
S.I. No. 40  
of 1997

(2) Except as provided in sub-regulation (3), these Regulations shall come into operation on 27th January, 2001.

(3) Regulations 4 and 5 shall come into operation on 1st March, 2001.

2. Regulation 2 of the principal Regulations is amended by the insertion in the appropriate place of the following new definition:

Amendment  
of Regula-  
tion 2

“gamble”, “game” or “bet” means to play a game of chance by accepting any lawful bet or wager, issuing lottery tickets in a lawful lottery or using a lawful gaming machine.

3. The principal Regulations are amended by the insertion, after regulation 4, of the following new regulation:

Insertion of  
Regulation  
5

5. (1) Notwithstanding sub-regulation (2), the amount paid to gamble or bet shall be treated as the consideration for a supply of services.

Taxable  
value for  
gaming and  
betting

(2) The value of supplies in any period made in the circumstances described in sub-regulation (1) shall be determined as if the

consideration for the supplies were reduced by an amount equal to the amount (if any) paid or allowed in that period to persons gambling, gaming or betting successfully:

Provided that the payment or allowance is not given to the person making the machine available to gamble or bet or to another persons acting on behalf of that person.

(3) The insertion of a token in a machine shall be treated for the purpose of sub-regulation (1) as the payment of an amount equal to that for which the token can be obtained and the receipt of a token by a person gambling or betting successfully shall be treated for the purposes of sub-regulation (2):

- (a) if the token is of a kind used in a machine, as the receipt of an amount equal to that for which such token can be obtained; or
- (b) if the token is not of the kind referred to in paragraph (a) but can be exchanged for money, as the receipt of an amount equal to that for which it can be exchanged.

(4) In a game of chance, other than by a gaming machine, the taxable value shall be the amount staked reduced by the amount paid by the person controlling or managing the gambling, gaming or betting to those who play the game successfully.

Amendment  
of First  
Schedule

4. The principal Regulations are amended in the First Schedule by the insertion, immediately after item 4, of the following item.

5. Non-carbonated soft drinks.

Revocation  
and  
replacement  
of Second  
Schedule

5. 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.

#### APPENDIX

(Regulation 5)

#### SECOND SCHEDULE.

(Regulations 2 and 3)

Specified Supplies	Quantity	Minimum Taxable Value
CEMENT:		
ZAMCEM:		
Copperbelt:	Bagged	50Kg/pocket
	Bulk	Per ton
		K14,619.85
		K269,913.19

Specified Supplies		Quantity	Minimum Taxable Value
Lusaka:	Bagged	50Kg/pocket	K13,337.36
	Bulk	per ton	K246,236.60
Livingstone:	Bagged	50Kg/pocket	K10,900.72
	Bulk	per ton	K201,251.06
Zamcrete:	Bulk	per ton	K302,200.00
<i>Imported</i>			
Cement:	Bagged	50Kg/pocket	K14,619.85
	Bulk	per ton	K269,913.19
<i>Carbonated soft drinks:</i>			
<i>(a) Carbonated Soft Drinks Produced in Zambia:</i>			
Coca Cola		300 ml bottle	K765.95
Fanta		300ml bottle	K765.95
Sprite		300ml bottle	K765.95
Sparletta Sparberry		300ml bottle	K765.95
Sparletta Cream Soda		300ml bottle	K765.95
Crush Orange		300ml bottle	K425.53
Schweppes Lemon		300ml bottle	K425.53
Sport Cola		300ml bottle	K425.53
Soda Water		170ml bottle	K595.74
Tonic Water		170ml bottle	K595.74
Ginger Ale		170ml bottle	K595.74
Lemonade		170ml bottle	K595.74
Kinley Tonic		330ml bottle	K595.74
Gold Sport Tonic		330ml bottle	K595.74
Kinley Club Soda		330ml bottle	K595.74
Citra Lemon Drink		330ml bottle	K595.74
Limca		330ml bottle	K595.74
Others		330ml bottle	K595.74
<i>(b) Imported Carbonated Drinks:</i>			
Pepsi		340ml can	K1,083.40
Diet Pepsi		340ml can	K1,083.40
Pepsi 'Africans'		450ml can	K1,250.21
7-Up		340ml can	K1,083.40
7-Up 'Africans'		450ml can	K1,250.21
Mirinda		340ml can	K1,083.40
Mirinda 'Africans'		450ml can	K1,250.21
McKane Club Soda		340ml can	K1,083.40
Frosties Beer Shandy		340ml can	K1,083.40
Shani Ginger Beer		340ml can	K1,083.40
Mountain Dew		340ml can	K1,250.21
Fanta		340ml can	K1,276.59
Coca Cola		340ml can	K1,276.59
Sprite		340ml can	K1,276.59
Schweppes		200ml can	K937.87
McKane Bitter Lemon		200ml can	K937.87
Ginger Ale		200ml can	K937.87
Pepsi		200ml can	K937.87
Coca Cola		450ml can	K1,446.81
Fanta		450ml can	K1,446.81

<i>Specified Supplies</i>	<i>Quantity</i>	<i>Minimum Taxable Value</i>
Sprite	450ml can	K1,446.81
Other Brands	200ml can	K937.87
Other Brands	340ml can	K1,276.59
Other Brands	450ml Can	K1,446.81
Other Brands	1 litre bottle	K3,829.79
Non carbonated soft drinks produced in Zambia:		
<i>(a) Crystal Products:</i>		K
Pure Orange	500ml	936.17
Fruit Punch	500ml	936.17
Guava	500ml	936.17
Litchi	500ml	936.17
Mango	500ml	936.17
Pure Orange	2 lts	3,931.91
Fruit Punch	2 lts	3,931.91
Guava	2 lts	3,931.91
Litchi	2 lts	3,931.91
Mango	2 lts	3,931.91
Pure Orange	20lts	26,774.46
Fruit Punch	20lts	26,774.46
Guava	20lts	26,774.46
Litchi	20lts	26,774.46
Mango	20lts	26,774.46
Orange Nectar	250ml	468.08
Orange Nectar	500ml	725.53
<i>(b) Jumbo Drinks:</i>		
Crush Juice	750ml	1,731.91
Crush Juice	1 lts	2,090.77
Crush Juice	2 lts	3,292.19
Vanilla Cream	500ml	837.87
<i>(c) Carribea Beverages:</i>		
Orange Juice	500ml	856.59
Orange Juice	250ml	514.89
Guava	500ml	856.59
Guava	250ml	514.89
<i>Fruition and Alive:</i>		
Orange	500ml	725.53
Banana	500ml	725.53
Strawberry	500ml	725.53
Vanilla	500ml	725.53
<i>(d) Yaafico Industries:</i>		
Orange Juice	500ml	702.12
Pineapple Juice	500ml	702.12
Guava Juice	500ml	702.12
Mango Juice	500ml	702.12
Litchi Juice	500ml	702.12

<i>Specified Supplies</i>	<i>Quantity</i>	<i>Minimum Taxable Value</i>
<i>(e) Tangy Fruits Ltd:</i>		
Orange Juice	500ml	748.93
Pineapple Juice	500ml	748.93
Guava Juice	500ml	748.93
<b>BEER:</b>		
<i>Beer produced in Zambia:</i>		
Castle Lager	375ml bottle	K1,361.70
Castle Milk Stout	375ml bottle	K1,361.70
Mosi Beer	375ml bottle	K1,191.49
Rhino Lager	375ml bottle	K1,191.49
Others	375ml bottle	K1,361.70
<i>Opaque beer:</i>		
1. 1litre carton:		
(1) Chibuku Shake Shake and Mukango		K765.96
(2) Chipolopolo		K595.74
(3) Chinika		K765.96
(4) Golden Brew	500 ml carton	K468.08
2. Per litre Bulk quantity		
<i>Imported beers :</i>		
(1)	230 ml bottle	K1,916.60
(2)	375 ml bottle	K1,916.60
(3)	330-340 ml Can	K1,916.60
(4)	750 ml bottle	K3,319.14
<i>Cigarettes produced in Zambia:</i>		
(1) Rothmans	Packet (20)	K1,787. 23
(2) Peter Stuyvesant	Packet (20)	K1,489. 36
(3) Consulate	Packet (20)	K1,446. 81
(4) Lexington	Packet (20)	K1,787. 23
(5) Pallmall Special Mild	Packet (20)	K1,787. 23
(6) Other brands	Packet (20)	K1,787. 23
(7) Imported Cigarettes	Packet (20)	K1,787. 23

LUSAKA

26th January, 2001

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