



REPUBLIC OF ZAMBIA

GOVERNMENT GAZETTE

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GAZETTE NOTICE NO. 299 OF 2018 [3671477]

Commissioner for Oaths Act (Cap. 33)

Appointment of Commissioner for Oaths

IN EXERCISE of the powers conferred upon Her Ladyship the Chief Justice of Zambia, by section 3(2) of the Commissioner for Oaths Act Cap. 33 of the Laws of Zambia, Her Ladyship the Chief Justice has made the following appointment of Commissioner for Oaths.

Name	Date of Appointment
Pastor Christopher Phiri	26th March, 2020

P. CHISHA,

Registrar-High Court

P.O. Box 50067
LUSAKA

GAZETTE NOTICE NO. 300 OF 2020 [3671535]

The Marriage Act (Laws, Volume V Cap. 50)

Appointment of Person to Solemnise Marriages

IT IS HEREBY NOTIFIED for public information that in exercise of the powers conferred upon the Town Clerk for Lusaka City Council by section (5)2 of the Marriage Act, Cap. 50 of the Laws of Zambia, the person named in the Schedule set out hereto is appointed to Solemnise Marriages in the Republic of Zambia.

P.O. Box 30077
LUSAKA

A. MWANSA,
Town Clerk

SCHEDULE

Name	Church
Rev. Bwalya Mafupa	The United Church of Zambia Synod, Lusaka

GAZETTE NOTICE NO. 301 OF 2020 [3671535]

The Marriage Act (Laws, Volume V Cap. 50)

Appointment of Person to Solemnise Marriages

IT IS HEREBY NOTIFIED for public information that in exercise of the powers conferred upon the Town Clerk for Lusaka City Council by section (5)2 of the Marriage Act, Cap. 50 of the Laws of Zambia, the person named in the Schedule set out hereto is appointed to Solemnise Marriages in the Republic of Zambia.

P.O. Box 30077
LUSAKA

A. MWANSA,
Town Clerk

SCHEDULE

Name	Church
Rev. Fredrick Kufika	The United Church of Zambia Synod, Lusaka

GAZETTE NOTICE NO. 302 OF 2020 [3671535]

The Marriage Act (Laws, Volume V Cap. 50)

Appointment of Person to Solemnise Marriages

IT IS HEREBY NOTIFIED for public information that in exercise of the powers conferred upon the Town Clerk for Lusaka City Council by section (5)2 of the Marriage Act, Cap. 50 of the Laws of Zambia, the person named in the Schedule set out hereto is appointed to Solemnise Marriages in the Republic of Zambia.

P.O. Box 30077
LUSAKA

A. MWANSA,
Town Clerk

SCHEDULE

Name	Church
Rev. Karen Mwenda	The United Church of Zambia Synod, Lusaka

GAZETTE NOTICE No. 303 OF 2020

[3671764]

**Banking and Financial Services Act
(Act No. 7 of 2017)**

**Statement on the Suspension of the Bureau De Change
Licence of Variety Bureau De Change Limited**

TAKE NOTICE that with effect from January 6th, 2020, the Registrar of Financial Service Providers suspended the bureau de change licence of Variety Bureau De Change Limited for six month until July 5th, 2020 in accordance with Section 16 of the Banking and Financial Services Act, 2017. The suspension is due to voluntary surrender of the licence by Variety Bureau De Change Limited on account of financial and other operational challenges.

The suspension of the licence entails that Variety Bureau De Change Limited ceases to operate as a bureau de change under the Banking and Financial Services Act, 2017 and the Banking and Financial Services (Bureau de Change) Regulations, 2003 until July 5th, 2020. However the suspension of the licence does not relieve Variety Bureau De Change Limited of any obligations it incurred or assumed during the period of validity of the licence

LUSAKA
6th January, 2020

F. CHIPIMO,
*Registrar of Financial
Service Providers*

GAZETTE NOTICE No. 304 OF 2020

[3671782]

**Banking and Financial Services Act
(Act No. 7 of 2017)**

**Statement on the Cancellation of the Non-Deposit Taking
Microfinance Institution Licence of Moneta Finance Limited**

TAKE NOTICE that with effect from March 6th, 2020, the Registrar of Financial Service Providers Cancelled the non-deposit taking Microfinance Institution Licence of Moneta Finance Limited in accordance with Section 17 of the Banking and Financial Services Act. The cancellation of the licence is due to failure by Moneta Finance Limited to comply with the provisions of the Banking and Financial Services Act and Banking Financial Services (Microfinance) Regulations, 2006.

The cancellation of the licence entails that Moneta Finance Limited ceases to operate as a Microfinance Institute under the Banking and Financial Services Act and the Banking and Financial Services (Microfinance) Regulations, 2006. However the cancellation of the licence does not relieve Moneta Finance Limited of any obligations it incurred or assumed during the period of validity of the licence.

LUSAKA
MARCH 6th, 2020

F. CHIPIMO,
*Registrar of Financial
Services Providers*

GAZETTE NOTICE No. 305 OF 2020

[3671789]

**Banking and Financial Services Act
(Act No. 7 of 2017)**

**Suspension of the Bureau De Change Licence of Esna
Bureau De Change Limited**

TAKE NOTICE that effect from December 2nd, 2019 the Bank of Zambia suspended the bureau de change licence of Esna Bureau De Change Limited for six months until June 1st, 2020 in accordance with Section 17 of the Banking and Financial Services Act, 2017. The suspension of the licence is due to breach of the Banking and Financial Services (Bureau de Change) Regulations, 2003.

The suspension of the licence entails that Esna Bureau De Change Limited ceases to operate as a bureau de change under the Banking and Financial Services Act, 2017 and the Banking and Financial Services (Bureau de Change) Regulations, 2003 until July 1st, 2020. However the suspension of the licence does not relieve Esna Bureau De Change Limited of any obligations it incurred or assumed during the period of validity of the licence

LUSAKA
DECEMBER 17th, 2020

I. MUHANGA,
*Deputy Registrar of Financial
Service Providers*

GAZETTE NOTICE No. 306 OF 2020

[3671769]

**Banking and Financial Services Act
(Act No. 7 of 2017)**

**Cancellation of the Bureau De Change Licence of Stero
Bureau De Change Limited**

TAKE NOTICE that effect from December 27th, 2019 the Bank of Zambia Cancelled the bureau de change licence No. BDC 026/1998 of Stero Bureau De Change Limited in accordance with Section 17 (1) of the Banking and Financial Services Act, 2017. The cancellation of the licence was due to the breach of the Banking and Financial Services Act and Banking Financial Services (Bureau de Change) Regulations 2003.

The cancellation of the licence entails that Stero Bureau De Change Limited ceased to operate as a bureau de change under the Banking and Financial Services Act, 2017 and the Banking and Financial Services (Bureau de Change) Regulations, 2003. However the cancellation of the licence does not relieve Stero Bureau De Change Limited of any obligations it incurred or assumed during the period of validity of the licence.

LUSAKA
6th January, 2020

F. CHIPIMO,
*Registrar of Financial
Service Providers*

GAZETTE NOTICE No. 307 OF 2020

[3671477]

**The Lands and Deeds Registry Act
(Chapter 185 of the Laws of Zambia)**

Notice of Intention to Issue a Duplicate Certificate of Title

FOURTEEN DAYS after the publication of this notice I intend to issue a Certificate of Title No. CT-46339 in the names of Mapepi Bible College Registered Trustees in respect of F/411a/D/4/1 in extent of 1398 Square metres situate in the Lusaka Province of the Republic of Zambia.

All persons having objections to the issuance of the duplicate certificate of title are hereby required to lodge the same in writing with the Registrar of Lands and Deeds within fourteen days from the date of publication of this notice.

Registry of Lands and Deeds
P. O. Box 30069
LUSAKA

F. HALYONDA,
Registrar Lands and Deeds

GAZETTE NOTICE No. 308 OF 2020

[3671081]

**The Lands and Deeds Registry Act
(Chapter 185 of the Laws of Zambia)**

Notice of Intention to Issue a Duplicate Certificate of Title

FOURTEEN DAYS after the publication of this notice I intend to issue a Certificate of Title No. 64220 in the names of SOCOGIMPE General Construction Import and Export Limited in respect of property No. F/382A/210/CL/1 in extent of 966.7900 Square metres situate in the Lusaka Province of the Republic of Zambia.

All persons having objections to the issuance of the duplicate certificate of title are hereby required to lodge the same in writing with the Registrar of Lands and Deeds within fourteen days from the date of publication of this notice.

REGISTRY OF LANDS AND DEEDS
P. O. Box 30069
LUSAKA

M. CHISUPA,
*Principal Registrar Lands
and Deeds*

GAZETTE NOTICE No. 309 OF 2020

[3672732]

**The Zambia Police Act
(Cap. 107)**

ZP Form 32B (Medical Report)

IN EXERCISE OF the Powers conferred upon the Inspector General of Police by Section 3 of the Zambia Police Act, Cap107 of the Laws of Zambia. The Inspector General of Police would like to inform the General public that the Medical Report Form (Form ZP form 32B) has been revised from the date of publication of this notice.

Furthermore the Medical Examination Report will be used through out the Country.

LUSAKA
14th August, 2019
[SHQ.101/13/3]

K. KANGANJA,
*Inspector General
of Police*

GAZETTE NOTICE No. 310 OF 2020

[3671793]

The Value Added Act
(Laws Volume 19, Cap. 331)

General Rules, 2020

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 Rules, 2020.

Interpretation

2. In these Rules—

"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 INVOICE AND CREDIT NOTES

Tax Invoice

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) in the case of a business to business or a business to Government transaction, a taxpayer identification number of the customer clearly indicated as such;
- (v) the date of issue of the invoice;
- (vi) the number of the invoice taken from a consecutive series;
- (vii) the customer's name;
- (viii) 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:

- (i) invoices from Electronic Fiscal Devices shall include the terminal identity number, fiscal code and quick response code; and
- (ii) for banks registered under the Banking and Financial Services Act, a bank statement shall qualify as a tax invoice.
- (iii) invoices from Electronic Fiscal Devices shall include the terminal identity number, fiscal code and quick response code.

(2) Taxable suppliers with pre-printed invoice books in stock shall indicate the Taxpayer Identification Number (TPIN) of the customer in a prominent place of the invoice for all invoices printed prior to the commencement of these Rules;

(3) Invoices referred to in sub-rule (2) shall:

- (i) not be issued to customers after 31st December 2020; and
- (ii) not be allowed for deduction or credited of input tax by customer under Section 18 of the Act after 31st December 2020;

(4) Any pre-printed invoices that are printed after 31st December 2019 shall have a pre-printed field in a prominent place of the invoice where to manually write the TPIN Customer.

Issue of Tax Invoices

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:

- (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 33 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

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 and that supplier shall indicate the exchange rate on the invoice.

4B For the purposes of zero-rating for the donor, donor agency, technical aid programme or project and public benefit organisations, the Commissioner-General shall issue Local Purchase Orders in accordance with entitlements under the law.

Tax credit notes

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.

(a) 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;
- (x) amount of the credit.

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

(c) A credit note shall not be allowed for deduction of input tax after the expiry of three months from the transaction date.

PART III

TAX ACCOUNTING

Non-Standard Tax Periods

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

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

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 instalments determined by the Commissioner-General.

Cash basis of accounting for tax

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

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

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:
 - (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

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

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.

(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.

(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.

(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 *de minimis* value of Kwacha equivalent of US\$100 on the VAT Export Tax Invoice.
- (d) 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

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—

(b) 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;

(c) proof of booking;

(d) 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

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.

Revocation of Value Added Tax General (Amendment) Rules, Gazette Notice No. 633 of 2018

25. The Value Added Tax General (Amendment) Rules, 2018 (in Gazette Notice No. 633 of 2018) are hereby revoked.

LUSAKA

6th April, 2020

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 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

26030011	Copper ore sulphide	84021200	Watertube boilers with a steam production ≤ 45 t/hour
26030012	Copper ore mixed sulphide and oxide	84021900	Other vapour generating boilers, nes (incl. hybrid boilers)
26030013	Copper ore oxide	84022000	Super-heated water boilers
26030019	Other copper ores	84031000	Boilers for central heating
26050010	Cobalt ore	84041000	Auxiliary plant for use with boilers of 84.02 or 84.03
26050020	Cobalt concentrate	84042000	Condensers for steam or other vapour power units
27082000	Pitch coke obtained from coal tar or from other mineral tars	84068100	Steam/other vapour turbines (excl. for marine propulsion) with output > 40 mw
27131100	Petroleum coke, not calcined	84068200	Steam/other vapour turbines (excl. for marine propulsion) with output ≤ 40 mw
28151110	Sodium hydroxide (caustic soda), solid in Bulk	84134000	Concrete pumps
28152010	Potassium hydroxide (caustic potash) in Bulk	84151000	Air conditioning machines of window or wall type, self-contained or "split-system"
28153000	Peroxides of sodium or potassium	84171000	Furnaces and ovens for roasting, melting... of ores/pyrites/metals
28220010	Cobalt oxides and hydroxides; commercial cobalt oxides in bulk	84172000	Bakery ovens (incl. biscuit ovens)
28311010	Dithionites and sulfoxylates of sodium in bulk	84178000	Industrial or laboratory furnaces (incl. incinerators)
28331110	Disodium Sulphate in bulk	84186910	Refrigerating or freezing equipment for cold rooms
28332910	Other sulphates, nes - in bulk	84192000	Medical, surgical or laboratory sterilizers
28353100	Sodium triphosphate (sodium tripolyphosphates)	84193100	Dryers for agricultural products
28362010	Disodium carbonate - foshe ash-used in industry	84193200	Dryers for wood, paper pulp, paper or paperboard
28369910	Other carbonates: peroxocarbonates in bulk	84194000	Distilling or rectifying plant
28391110	Sodium metasilicates - in bulk	84195000	Heat exchange units
28391910	Silicates of sodium (excl. metasilicates) :- other, In bulk	84196000	Machinery for liquefying air or other gases
28421010	Double or complex silicates incl. aluminosilicates not in bulk.	84198100	Non-domestic equipment, for cooking or heating food
28429020	Other salts of inorganic acids or peroxyacids (excl. azides) not in bulk	84198900	Non-domestic heating/cooling equipment, nes
29041010	Hydrocarbon derivatives containing only sulpho groups, their salts, etc - in bulk	84201000	Calendering or other rolling machines (excl. for metal/glass)
29241910	Other acyclic amides (incl. acyclic carbamates & their derivatives.... in bulk	84212100	Machinery and apparatus for filtering/purifying water
32042000	Synthetic organic products used as fluorescent brightening agents	84222000	Machinery for cleaning or drying bottles or other containers
38160000	Refractory cements, mortars, concretes and similar compositions, nes	84223000	Machinery for filling, closing...etc. bottles, cans etc, & aerating drinks
39123100	Carboxymethylcellulose and its salts, in primary forms	84224000	Packing or wrapping machinery, (incl. heat-shrink wrapping machinery) nes
69021000	Refractory bricks, blocks, tiles.... $>50\%$ MgO, CaO, Cr ₂ O ₃	84238900	Weighing machinery, nes, of weighing capacity >5000 kg
69022000	Refractory bricks, blocks.... $>50\%$ silica (SiO ₂) or alumina (Al ₂ O ₃)	84248900	Mechanical appliances for projecting/dispersing/spraying liquids/powders
69029000	Refractory bricks, blocks, tiles, etc, nes	84253100	Winches, capstans, powered by electric motor
73082000	Towers and lattice masts of iron or steel	84253900	Winches, capstans, nes
73084000	Equipment for Scaffolding, shuttering, propping or pitpropping of iron/steel	84261100	Overhead travelling cranes on fixed support
73089020	Structures and parts of structures, nes, of iron or steel - minlead frames & super str	84261200	Mobile lifting frames on tyres and straddle carriers
73090000	Reservoirs, tanks... (excl. for gas) of iron or steel, ≥ 300 l	84261900	Transporter cranes, gantry cranes/bridge cranes, overhd travelling cranes nes
82051000	Drilling, threading or tapping hand tools	84262000	Tower cranes
84021100	Watertube boilers with a steam production >45 t/hour	84263000	Portal or pedestal jib cranes
		84264100	Derricks, cranes, etc, nes, self-propelled, on tyres
		84264900	Derricks, cranes, etc, nes, self-propelled (excl. on tyres)
		84269100	Derricks, cranes, etc, nes, designed for mounting on road vehicles
		84269900	Ships derricks, cranes, etc, nes
		8427	Forklift trucks: other works trucks fitted with lifting or handling equipment

84282000	Pneumatic elevators and conveyors	84385000	Machinery for the preparation of meat or poultry
84283100	Continuous-action elevators and conveyors, for underground use	84386000	Machinery for the preparation of fruits, nuts or vegetables
84283200	Continuous-action elevators and conveyors, bucket type, nes	84388000	Machinery for the preparation or manufacture of food or drink, nes
84283300	Continuous-action elevators and conveyors, belt type, nes	84391000	Machinery for making pulp of fibrous cellulosic material
84283900	Continuous-action elevators and conveyors, nes	84392000	Machinery for making paper or paperboard
84284000	Escalators and moving walkways	84393000	Machinery for finishing paper or paperboard
84289000	Lifting, handling, loading or unloading machinery, nes	84401000	Book-binding machinery (incl. book-sewing machines)
84291900	Self-propelled bulldozers and angledozers, (excl. track laying)	84411000	Cutting machines
84292000	Self-propelled graders and levellers	84412000	Machines for making bags, sacks or envelopes of paper or paperboard
84294000	Self-propelled tamping machines and road-rollers	84413000	Machines for making cartons, boxes, etc, of paper or paperboard
84295100	Self-propelled front-end shovel loaders	84414000	Machines for moulding articles in paper pulp, paper or paperboard
84295200	Self-propelled bulldozers... with a 360° revolving superstructure	84418000	Machinery for making up paper pulp, paper or paperboard, nes
84295900	Self-propelled bulldozers, excavators..., nes	84425000	Plates, cylinders & other printing components; plates, cylinders & lithographic stones;
84303100	Self-propelled coal or rock cutters and tunnelling machinery	84431100	Offset printing machinery, reel fed
84303900	Coal or rock cutters and tunnelling machinery (excl. self-propelled)	84431600	Flexographic printing machinery
84304100	Self-propelled boring or sinking machinery	84439100	Parts and accessories of printing machinery used for printing by means of plates, ...
84304900	Boring or sinking machinery (excl. self-propelled)	84451100	Carding machines
84306100	Tamping or compacting machinery, not self-propelled	84451200	Combing machines
84322100	Disc harrows	84451300	Drawing or roving machines
84322900	Harrows (excl. disc harrows), scarifiers, cultivators, weeders and hoes	84451900	Machines for preparing textile fibres, nes
84323000	Seeders, planters and transplanters	84452000	Textile spinning machines
84324100	Manure spreaders and fertiliser distributors: Manure spreaders	84453000	Textile doubling or twisting machines
84324200	Manure spreaders and fertiliser distributors: Fertiliser spreaders	84454000	Textile winding (incl. weft-winding) or reeling machines
84328000	Soil preparation/cultivation machinery, nes; lawn/sports-ground rollers	84461000	Weaving machines for weaving fabrics, <=30cm wide
84332000	Mowers (incl. cutter bars for tractor mounting), nes	84462100	Power looms for weaving fabrics, >30cm wide, shuttle type
84333000	Haymaking machinery	84462900	Weaving machines for weaving fabrics, >30cm wide, shuttle type, nes
84334000	Straw or fodder balers (incl. pick-up balers)	84463000	Weaving machines for weaving fabrics, >30cm wide, shuttleless type
84335100	Combine harvester-threshers	84471100	Circular knitting machines, with cylinder diameter <=165mm
84335200	Threshing machinery for agricultural produce, nes	84471200	Circular knitting machines, with cylinder diameter >165mm
84335300	Root or tuber harvesting machines	84472000	Flat knitting machines; stitch-bonding machines
84335900	Harvesting machinery, nes	84479000	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, etc
84336000	Machines for cleaning, sorting or grading eggs, fruit or other produce	84514000	Washing, bleaching or dyeing machines, nes
84341000	Milking machines	84522100	Automatic sewing machines
84342000	Dairy machinery	84522900	Sewing machines of industrial type (excl. automatic units)
84351000	Presses, crushers, etc, for making wine, cider, fruit juices, etc	84529000	Furniture, bases and covers, and parts thereof; other parts, of sewing machines
84361000	Machinery for preparing animal feeding stuffs	84531000	Machinery for preparing, tanning or working hides, skins or leather
84362100	Poultry incubators and brooders	84532000	Machinery for making or repairing footwear
84362900	Poultry-keeping machinery, nes	84541000	Converters of a kind used in metallurgy or in metal foundries
84371000	Machines for cleaning/sorting/grading seed, grain or dried vegetables	84542000	Ingot moulds, ladles used in metallurgy or in metal foundries
84378000	Machinery for milling or working cereals or dried vegetables	84543000	Casting machines used in metallurgy or in metal foundries
84381000	Bakery machinery and machinery for making macaroni, spaghetti, etc	84551000	Tube mills
84382000	Machinery for the manufacture of confectionery, cocoa or chocolate		
84383000	Machinery for sugar manufacture		
84384000	Brewery machinery		

84552100	Hot or combination hot and cold metal-rolling mills	84679200	Parts of pneumatic tools
84552200	Cold metal-rolling mills	84688000	Machinery and apparatus for soldering, brazing or welding, nes
84553000	Rolls for rolling mills	84718000	Units of automatic data processing machines nes
84569000	Other	84719000	Magnetic/optical readers:machines for transcribing data onto datamedia nes
84589900	Lathes for removing metal, nes (excl. numerically controlled)	84741000	Sorting, screening, separating or washing machines for earth, stone...
84591000	Way-type unit head machines for drilling, boring... by removing metal	84742000	Crushing or grinding machines for earth, stone, ores, etc
84592100	Drilling machines for removing metal, numerically controlled, nes	84743100	Concrete or mortar mixers
84592900	Drilling machines for removing metal, nes	84743900	Mixing or kneading machines for earth, stone, ores, etc
84595100	Milling machines, knee-type, for metal, numerically controlled	84748000	Other machinery for earth, stone, ores, etc. nes
84595900	Milling machines, knee-type, for metal (excl. numerically controlled)	84751000	Machines for assembling electric lamps, tubes... in glass envelopes
84596100	Milling machines for metal, numerically controlled (excl. knee-type)	84752100	Machines for making optical fibres and preforms thereof
84596900	Milling machines for metal, nes	84752900	Machines for manufacturing/hot working glass/ glassware (exc.optical fibres)
84597000	Threading or tapping machines for metal, worked by removing metal, nes	84771000	Injection-moulding machines for working rubber or plastics, etc
84604000	Honing or lapping machines, for working Metal	84772000	Extruders for working rubber or plastics and making products thereof
84609000	Machines for deburring, grinding, polishing, etc. metal, nes	84773000	Blow moulding machines for working rubber or plastics, etc
84612000	Shaping or slotting machines for working metal or cermets	84774000	Vacuum moulding machines and other thermoforming machines for rubber...
84615000	Sawing or cutting-off machines for working metal or cermets	84775100	Machinery for moulding or retreading pneumatic tyres...
84619000	Machine tools working by removing metal or cermets,nes	84775900	Machinery for moulding or forming rubber or , plastics, etc, nes
84621000	Forging or die-stamping machines (incl. presses) and hammers	84778000	Machinery for working rubber/plastics or making products thereof, nes
84622900	Bending, folding, straightening or flattening machines (incl. presses)	84781000	Machinery for preparing or making up tobacco, nes
84623100	Shearing machines (incl. presses), numerically controlled	84792000	Machinery for the extraction/preparation of animal/vegetable fats or oil
84624100	Punching or notching machines (incl. presses), numerically controlled	84793000	Machinery for treating wood or cork, having individual functions
84624900	Punching or notching machines (incl. presses), nes	84794000	Rope or cable-making machines
84629100	Hydraulic presses for working metals or metal carbides	84798200	machines for mixing,kneading,crushing,grinding,having individual functions
84629900	Presses (excl. hydraulic) for working metals or metal carbides	84798900	Machines, having individual functions, nes
84651000	Machines which can change operation without changing tools	84801000	Moulding boxes for metal foundry
84659100	Sawing machines for working wood, cork, bone, hard rubber, etc	84805000	Moulds for glass
84659200	Planing, milling or moulding machines for working wood, cork, bone, etc	84806000	Moulds for mineral materials
84659300	Grinding, sanding or polishing machines for working wood, cork, etc	84807100	Injection or compression type moulds for rubber or plastics
84659400	Bending or assembling machines for working wood, cork, bone, etc	84807900	Moulds for rubber or plastics (excl. injection of , compression)
84659500	Drilling or morticing machines for working wood, cork, bone, etc	84849000	Sets or assortments of gaskets and similar joints
84659600	Splitting, slicing or paring machines for working wood, cork, bone, etc	85021100	Generating sets with compression-ignition engines, <=75 kVA
84659900	Machine-tools, nes, for working wood, cork, bone, hard rubber, etc	85021200	Generating sets with compression-ignition engines, >75 kVA-<=375 kVA
84671100	Pneumatic tools, rotary type, for working in the hand	85021300	Generating sets with compression-ignition engines, >375 kVA
84672100	Drills of all kinds with self contained electric motor	85023900	Generating sets,(excl.wind-powered) nes
84672900	Other tools with self contained electric motor	85042200	Liquid dielectric transformers, power handling capacity 650-10000kva
		85042300	Liquid dielectric transformers, power handling capacity >10000kva
		85045000	Inductors, nes

85049000	Parts of transformers, inductors and static converters
85141000	Resistance heated furnaces and ovens
85142000	Induction or dielectric furnaces and ovens
85143000	Industrial or laboratory furnaces and ovens, nes
85152900	Machines and apparatus for resistance welding of metal, not automatic
85176100	Base stations
85176900	Other
86011010	Specially constructed for use underground in mines
86012010	Specially constructed for use underground in mines
87012000	Road tractors for semi-trailers
87019010	tractors (excl. tractors of 87.09), nes
87019010	tractors (excl. tractors of 87.09), nes -for use in agriculture or horticulture
87041000	Dumpers for off-highway use
87052000	Mobile drilling derricks
87054000	Concrete-mixer lorries
87059000	Special purpose motor vehicles, nes (eg breakdown lorries, etc)
8706	Chassis fitted with engines, for the motor vehicles of 87.01 to 87.05
90154000	Photogrammetrical, surveying instruments and appliances
90181300	Magnetic resonance imaging apparatus
90301000	Instruments and apparatus for measuring or detecting ionising radiations
94060010	prefabricated buildings - green houses
94060010	prefabricated buildings

FOURTH SCHEDULE

OUTPUT SCHEDULES AND INPUT SCHEDULES

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

ADVT—468—3671245

The Money-lenders Act
(Cap. 398 of the Laws of Zambia)

Notice of Application for a Money-lender's Certificate

TAKE NOTICE that Mwila Loyce Chama of House No. 23 Shiwangandu Street, Highridge, Kabwe, being desirous to trade as Money Lenders under the business name of Mwila Loyce Chama in the Kabwe District of the Central Province of the Republic of Zambia, will have the application for Money Lender's Certificate heard by the Subordinate Court of the First Class at Kabwe on the 17th day of April, 2020 at 0930 hours

CLERK OF COURT.

P.O. Box 80326
KABWE

ADVT—469—367424

The Money-lenders Act
(Cap. 398 of the Laws of Zambia)

Notice of Application for a Money-lender's Certificate

NOTICE IS HEREBY GIVEN that Kebby Kayombo Kayuma of House No. 52, Riverview Side, Kazungula, in the Livingstone District of the Southern Province of the Republic of Zambia is applying for a Money Lenders Certificate under the Money Lenders Act Cap. 398 of the Laws of Zambia and the Application will be heard by the Subordinate Court of the First Class sitting at Livingstone on the 27th day of April, 2020 at 0830 hours.

Dated at Livingstone this 3rd day of April, 2020.

P.O. Box 60110
LIVINGSTONE

G. KASOLA,
Clerk of Court

ADVT—470—3671799

The Money-lenders Act
(Cap. 398 of the Laws of Zambia)

Notice of Application for a Money-lender's Certificate

TAKE NOTICE that Chikwanda Charles the applicant herein intends to apply to this Honourable Court an Order to grant him a Money Lender's Certificate on the ground set out in the affidavit in support hereof, and that the Application will be heard by the Subordinate Court of the First Class at Kaputa on the 13th day of April, 2020 at 0830 hours.

Dated at Kaputa this 6th day of January, 2020.

P.O. Box 490093
KAPUTA

A. M. TEMBO,
Clerk of Court

ADVT—471—3671744

The Money-lenders Act
(Cap. 398 of the Laws of Zambia)

Notice of Application for a Money-lender's Certificate

NOTICE IS HEREBY GIVEN that Francis Musonda of Mwaanga Village, in the Kazungula District of the Southern Province of the Republic of Zambia is applying for a Money lenders Certificate under the Money Lenders Act Cap. 398 of the Laws of Zambia and the Application will be heard by the Subordinate Court of the First Class sitting at Livingstone on the 29th day of April, 2020 at 0830 hours.

Dated at Livingstone this 1st day of April, 2020

CLERK OF COURT.

P.O. Box 60110
LIVINGSTONE

ADVT—472—3671481

The Urban and Regional Planning Act
(No. 3 of 2015)
(Sectio 34)

Kitwe City Council**Deeds Registry****Notice of Intention to Apply for a Duplicate Copy of a Lost Certificate of Title**

THIRTY DAYS After the publication of this notice we the undersigned intend to apply for a Duplicate Certificate of Title to be issued in favour of Standard Chartered Bank Zambia Plc in respect of Plot No. 1149 Ndeke situated in the Kitwe City Council in the Copperbelt Province of the Republic of Zambia.

All persons having objections to the issuance of the duplicate title are hereby required to lodge the same in writing with the Council Registrar of Deeds Registry at the Kitwe City Council within thirty days from the date of publication of this notice.

MESSRS ISAAC AND PARTNERS,
P.O. Box 71070
NDOLA

Advocates the Mortgagee

ADVT—473—3671841

The Citizenship of Zambia Act
(Act No. 33 of 2016)

The Citizenship of Zambia Regulations, 2017

Notice of Intention to Apply for Citizenship by Registration

NOTICE IS HEREBY GIVEN that—

SUNELA FRANCIS SUJAN, of Plot No. 11998, Dambo
Close Olympia, Lusaka

intends to apply to the Board for citizenship by registration and that any person who knows any reason that citizenship by registration should not be granted should send a written and signed statement of such reason to the Chief Passports and Citizenship Officer, P. O. Box 30104, Lusaka, within twenty-one days from the date of this notice.

ADVT—474—3671661

The Citizenship of Zambia Act
(Act No. 33 of 2016)

The Citizenship of Zambia Regulations, 2017

Notice of Intention to Apply for Citizenship by Registration

NOTICE IS HEREBY GIVEN that—

CAMPBELL, FREDERICK GREEN, of Ross Breeders
Zambia Limited Farm, Mazabuka

intends to apply to the Board for citizenship by registration and that any person who knows any reason that citizenship by registration should not be granted should send a written and signed statement of such reason to the Chief Passports and Citizenship Officer, P. O. Box 30104, Lusaka, within twenty-one days from the date of this notice.

ADVT—475—3671445

The Citizenship of Zambia Act
(Act No. 33 of 2016)

The Citizenship of Zambia Regulations, 2017

Notice of Intention to Apply for Citizenship by Registration

NOTICE IS HEREBY GIVEN that—

LUPILI WAYEKE SEVERINE, of Libala South, Water Works,
Plot No. 0564, Lusaka

intends to apply to the Board for citizenship by registration and that any person who knows any reason that citizenship by registration should not be granted should send a written and signed statement of such reason to the Chief Passports and Citizenship Officer, P. O. Box 30104, Lusaka, within twenty-one days from the date of this notice.

GAZETTE NOTICE NO. 476 OF 2020

[3671843]

The Lands and Deeds Registry Act
(Chapter 185 of the Laws of Zambia)

Notice of Intention to Issue a Duplicate Certificate of Title

FOURTEEN DAYS after the publication of this notice the Registrar of Lands and Deeds intends to issue a duplicate certificate of Title in the names of Christopher Mutale Katilungu in respect of Stand/Plot No. Sub. 770 of Farm No. 382a, 1060 Square metres situate at Lusaka in the Lusaka Province of the Republic of Zambia.

All persons having objections to the issuance of the duplicate certificate of title are hereby required to lodge the same in writing with the Registrar of Lands and Deeds within fourteen days from the date of publication of this notice.

Dated at Lusaka the 31st day of March, 2020.

Su. 770 of Farm 382a

C. M. KATILUNGU,

MEANWOOD

Applicant

LUSAKA

ADVT—477—3671743

The Lands and Deeds Registry Act
(Chapter 185 of the Laws of Zambia)

Notice for Issuance of a Duplicate Certificate of Title

NOTICE IS HEREBY GIVEN that Caldwell Malambo Chimbulu of Plot No. 19 Lilayi Road in Lusaka intends to apply to the Registrar of Lands and Deeds for issuance of duplicate Certificate of Title in relating to Stand No. Subdivision No. 12 of Farm No. 401a Eureka situated in the Lusaka District of the Lusaka Province of the Republic of Zambia.

All persons having objections to the issuance of the said duplicate certificate of title are hereby requested to lodge the same in writing with the Registrar of Lands and Deeds within fourteen days from the date of publication of this notice.

Dated this 5th day of April, 2018.

P. O. Box 37004
LUSAKA

D. CHIVESU,
Commissioners for Oaths

ADVT—478—3671764

Notice of Change of Name by Deed Poll

BY THIS DEED POLL made the 7th day of May, 2018, I, the undersigned Forbbyson Mulenga, Zambian national and holder of a green National Registration Card No. 210367/64/1 of Plot No. 204/8531 off Kasangula Road, Garden Site III, Lusaka in the City and Province of Lusaka in the Republic of Zambia do hereby absolutely and entirely relinquish and abandon the use of my former names of Forbbyson Mulenga and Village Musangu in lieu thereof do assume from the date thereof the names and village of Fordson Mulenga and Munkashi as my village.

And in pursuance of such change of village and name as aforesaid I hereby declare that I shall at all time hereinafter in all records, deeds and instruments in writing and all dealings and transactions and upon all occasions whatsoever to assign use and subscribe my the names and village of Fordson Mulenga and Munkashi village in lieu of the said names and village as renounced as aforesaid.

And I hereby authorize and request all persons to designate, describe and address me by such names of Fordson Mulenga and village of Munkashi Village.

In witness whereof I have signed my assumed names of Fordson Mulenga and village of Munkashi village and have set my hand and seal this 7th day of May, 2018.

Signed, sealed and delivered by the said Fordson Mulenga at Lusaka this 7th day of May, 2018 in the presence of:

P. O. Box 50067
Lusaka

K. KALIMBEWE,
Civil Servant

ADVT—479—5671843

Notice of Change of Name by Deed Poll

TAKE NOTICE that by this Deed Poll, dated 7th day of March, 2020 and registered in the High Court for Zambia, I, the undersigned Tasnim Faruk Ahmed Talati National Registration Card No. 908443/10/2 of Plot No. 8588, Town Centre, Lumumba Road, Lusaka in the City and Province of Lusaka of the Republic of Zambia and resident of in Zambia do hereby for myself absolutely and entirely renounce, relinquish and abandon my former names of Tasnim Faruk Ahmed Talati and in lieu thereof do assume as from the date hereof the full names of Tasnim Fyaz Patel.

And in pursuance of such change of names aforesaid, I do hereby declare that I shall at all times hereafter in all records, deeds and dealings and transactions and upon all occasions whatsoever sign and subscribe the said names of Tasnim Fyaz Patel in lieu of the name of Tasnim Faruk Ahmed Talati so renounced as aforesaid.

And I hereby authorize and request all persons to designate and address me by such assumed names of Tasnim Fyaz Patel.

In witness whereof I have hereunto signed my assumed names of Tasnim Fyaz Patel and relinquish name of Tasnim Faruk Ahmed Talati and hereunder set my hand and seal this 2nd day of April, 2020.

Signed, sealed and delivered by the said Tasnim Fyaz Patel in the presence of:

P. O. Box Fw 424
LUSAKA

D. SIAME,
Commissioner for Oaths

ADVT—463—3671760

Notice of Change of Name by Deed Poll

BY THIS DEED POLL, made the 1st day of April, 2020 by me the undersigned Pitson Kajunde of National Registration Card No. 140621/10/1 and of Mumbwa in the Lusaka Province of the Republic of Zambia do hereby for myself, absolutely and entirely relinquish and abandon, change, add the use of my former names of Pitson Kajunde only and in lieu thereof do assume as from the date hereof the names of Pitson Ng'andu.

And in pursuance of such change of names as aforesaid I hereby declare that I shall at all times hereafter in all records, deeds and instruments in writing and in all dealings and transactions and upon all occasions whatsoever to assign Pitson Ng'andu as my names in lieu of the said as renounced as aforesaid.

And hereby authorise and request all persons to designate, describe and address me by such names to the intent that my names shall be Pitson Ng'andu.

In witness whereof I have signed my assumed names of Pitson Ng'andu and have set my hand and seal this day, month and year afore written.

Signed, sealed and delivered by the said Pitson Ng'andu at Lusaka this 1st day of April, 2020, in the presence of:

P. O. Box 50067
LUSAKA

M. PHIRI,
Driver

ADVT—464—3672873

Notice of Change of Name by Deed Poll

BY THIS DEED POLL, dated the 2nd day of April, 2020, and intended to be registered at the Principal Registry of the High Court for Zambia at Lusaka, I, the undersigned Morris Siamukulule of Chilundu Township in Chilundu District a citizen of Zambia by birth hereby for and on behalf of my wholly, renounce, relinquish and abandon the use of my former name of Morris Siamukulule and in lieu thereof to assume as from the date hereof the name of Morris Kringler Hamukulule.

And in pursuance of such correction of name as aforesaid, I shall at all times in all records of deeds and instruments in writing and in all dealings and transactions and upon all occasions whatsoever to sign and use and subscribe the name of Morris Kringler Hamukulule as my name in lieu of the said as renounced as aforesaid.

And hereby authorise and request all persons to designate and address me by such assumed name to the intent that my name shall be Morris Kringler Hamukulule.

Whereof I have signed my assumed name of Morris Kringler Hamukulule and have hereunto set my hand and seal this 2nd day of April, 2020.

Signed, sealed and delivered by the above named Morris Kringler Hamukulule formerly known as Morris Siamukulule, in the presence of:

P. O. Box 50067
LUSAKA

A. KANGWA,
Civil Servant

ADVT—465—3671480

Notice of Change of Name by Deed Poll

I, the undersigned Patel Krishnaben Minesh Kumar of Lusaka Province of the Republic of Zambia do hereby for myself absolutely and entirely relinquish and abandon the use of my former name Patel Krishnaben Minesh Kumar and in lieu thereof to assume as from the date hereof the names Desai Krishnaben Hardikkumar and that I shall at all times be known as such and in records and deeds and instruments in writing and all dealings and transactions upon all occasions whatsoever to assign and use and subscribes the names of birth Desai Krishnaben Hardikkumar as my names and in lieu of the said as renounced as aforesaid.

And I hereby authorise and request all persons to designate and address me by such assumed names to the intent that my names shall be Desai Krishnaben Hardikkumar.

In witness whereof I have undersigned my assumed of Desai Krishnaben Hardikkumar, and have hereunto set my hand and seal this 3rd day of April, 2020.

Signed, sealed and delivered by the said Patel Krishnaben Minesh Kumar, a minor, in the presence of:

B. PATEL,
1761, LUBOMBE ROAD, NORTHMEAD
LUSAKA
Company Representative

ADVT—466—3671729

Notice of Change of Name by Deed Poll

TAKE NOTICE BY THIS DEED POLL, dated the day of 2020 and intended to be registered at the Principal Registry of the High Court of Zambia, I, the undersigned Christopher Hameenda of Plot No. 522, Brent Estates, C7 Kafue, of the Kafue District of the Lusaka Province of the Republic of Zambia, a Zambian National by birth and decent and holder of National Registration Card No. 347228/74/1 issued to me on the 2nd day of July, 2001. I do hereby absolutely relinquish and abandon the use of my former names Christopher Hamweemba Mweemba so that I may from today be called, known, associated and distinguished not by my first name Christopher and my surname Hameenda only.

And in pursuance of such change of names aforesaid I hereby declare that I shall at all times hereafter in all records, deeds and instruments in writing and in all actions and upon occasion whatsoever use, subscribe the said names of Christopher Hamweemba in substitution of my former names of Christopher Hamweemba Mweemba.

And I hereby expressly authorise and request all persons at all times to designate and address me by such assumed names of Christopher Hameenda as aforesaid.

In witness hereof I have hereby unsubscribed my former names of Christopher Hamweemba Mweemba and adopt and assume names of Christopher Hameenda.

Signed, sealed and delivered by the said Christopher Hameenda formerly known as Christopher Hamweemba Mweemba, in the presence of:

C. DAKA,
P. O. Box 34490
LUSAKA
Commissioner for Oaths

ADVT—467—3671749

Notice of Change of Name by Deed Poll

BY THIS DEED POLL, made this 3rd day of April, 2020 by me the undersigned of Plot 11914, Mosi Road, Ibex Hill, Lusaka in the Lusaka Province of the Republic of Zambia, I, Samuel Mwindi Mwanagombe, a Zambian citizen by birth and holder of National Registration Card No. 333462/74/1, do hereby absolutely and entirely renounce and relinquish the use of my former name Samuel Mwanagombe and in lieu thereof shall assume as from the date hereof the name Samuel Mwindi Mwanagombe and in pursuance of such change of name I hereby declare that I shall at all times hereafter in all records, deeds, documents and other writings and in all dealings and transactions and all occasions whatsoever use and subscribe to the said name of Samuel Mwindi Mwanagombe to the extent that the said Samuel Mwanagombe hereafter be known or distinguished by the name Samuel Mwindi Mwanagombe.

I hereby authorise and request all persons at all times to designate, describe and address me by such assumed name to the extent that my full name shall be Samuel Mwindi Mwanagombe.

In witness whereof I have hereunder signed set my hand and seal the day and year first before written.

Signed, sealed and delivered by the above named Samuel Mwindi Mwanagombe formerly known as Samuel Mwanagombe, in the presence of:

I. M. DELPHINE,
Plot No. 476, IBEX HILL
LUSAKA
Lecturer

ADVT—400—367140

Notice of Change of Name by Deed

THIS CHANGE OF NAME BY DEED POLL made made this 27th day of December, 2016 and registered in the High Court for Zambia by the undersigned Chomba Muma of Polot No. 1329 Avondale, Lusaka in the Lusaka Province of the Republic of Zambia, a citizen of the Republic of Zambia by birth and holder of National Registration Card No. 263551/10/1, now lately called Chomba Muma Kumwenda do hereby for myself absolutely and entirely renounce, relinquish and abandon my former name Chomba Muma.

And in pursuance of such change of name as aforesaid, I do hereby declare that I shall at all times hereinafter in all records, deeds, documents and all dealings and transactions and upon all occasions whatsoever sign and subscribe the said name of Chomba Muma Kumwenda in lieu of the name of Chomba Muma renounced as aforesaid.

And I hereby authorise and request all persons to designate and address me by such assumed name of Chomba Muma Kumwenda.

In witness whereof I hereunto signed my assumed name of Chomba Muma Kumwenda and my relinquished name of Chomba Muma and have hereunder set my hand seal the day and year first before written.

Signed, sealed and delivered by the above named Chomba Muma Kumwenda in the presence of:

COMMISSIONER FOR OATHS,

P.O. Box 37778
LUSAKA

ADVT—401—3672453

Notice of Change of Name by Deed

BY THIS DEED POLL I, the undersigned King Moonga of St. Johns Secondary School Compound Mongu, in the Mongu District in the Western Province of the Republic of Zambia, now lately called King Muhamad Moonga, do hereby declare as follows, for and behalf of myself wholly renounce, relinquish and abandon the use of my former name of King Muhamad Moonga and in place thereof do assume the name of King Moonga, so that I may hereafter be called, known and distinguished not by my former name of King Muhamad Moonga but by my assumed name of King Moonga.

For the purpose of evidencing such my determination declare that I shall at all times hereafter in all records deeds and writing and in all proceedings dealings and transactions as well as private, public and upon all occasions whatsoever use and sign the name of King Moonga as my name in place of and in substitution of my former name of King Muhamad Moonga.

That I expressly authorise and request all persons at all times hereafter to designate and address me by such assumed name of King Moonga accordingly.

In witness whereof I have hereunto subscribed my former names of King Moonga and King Muhamad Moonga and affixed my hand and seal.

Signed, sealed and delivered by the above named King Moonga formerly known as King Muhamad Moonga in the presence of:

L. MULENGA,
*Businesslady*St. Johns Secondary School
MONGU

ADVT—402—3671466

Notice of Change of Name by Deed

BY THIS DEED POLL made the 13th day of March, 2020 by me the undersigned Wesley Stephen Chiposo of National Registration Card No. 258092/17/1 and of House No. 20/17 Matero Township in the City and Province of the Republic of Zambia do hereby for myself absolutely and entirely relinquish and abandon the use of my former names Wesley Mpilipili Chiposo and in lieu thereof do assume as from the date hereof the names Wesley Stephen Chiposo.

And pursuance of such change of name and declare that I shall at all times hereafter in all records, deeds and instruments in writing and in all dealings and transactions and upon all occasions whatsoever use, sign subscribe the names of Wesley Stephen Chiposo as my names in lieu of the said Wesley Mpilipili Chiposo as renounced as aforesaid.

And hereby authorise and request all persons to designate, describe and address me by such names, to the extent that my names shall be Wesley Stephen Chiposo.

In witness whereof I have signed my assumed names of Wesley Stephen Chiposo and have set my hand and seal this 13th day of March, 2020.

Signed, sealed and delivered by the said Wesley Stephen Chiposo formerly known as Wesley Mpilipili Chiposo at Lusaka this 13th day of March, 2020 in the presence of:

M. M. MUYUNDA,
P.O. Box 50067
LUSAKA
Human Resource Management Officer

ADVT—403—3671414

Notice of Change of Name by Deed

THIS DEED POLL made the 10th day of March, 2020, by the undersigned Humera Ilyas Vali Adam Chhabu, Passport No. U0985915 and National Registration Card No. 904378/10/2 of Plot No. 396A/44/D, Bayuni Road, Makeni, Lusaka in the Lusaka Province in the Republic of Zambia do hereby absolutely and entirely relinquish and abandon the use of my names of Humera Ilyas Vali Adam Chhabu, and in lieu thereof assume as from the date hereof the names; Humera Mohammed Sohail Kadva.

And in pursuance of such change of names as aforesaid I hereby declare that I shall at all times hereinafter in all records, deeds and instruments in writing and in all dealings and transactions and upon all occasions whatsoever to assign, use and subscribe the names of Humera Mohammed Sohail Kadva in lieu of the said names as renounced aforesaid.

And I hereby authorise and request all persons to designate, describe and address me by such names of Humera Mohammed Sohail Kadva

In witness whereof I have signed assumed names of Humera Mohammed Sohail Kadva and have set my hand and seal this 10th day of March, 2020.

Signed, sealed and delivered by the said Humera Mohammed Sohail Kadva formerly known as Humera Ilyas Vali Adam Chhabu at Lusaka this 10th day of March, 2020 in the presence of:

M. S. KADVA,
Plot No. 44/D, Makeni
LUSAKA
Businessman

ADVT—404—3671449

Notice of Change of Name by Deed

BY THIS DEED POLL which is intended to be registered in the Miscellaneous Register at the Principal Registry of the High Court of Zambia, I the undersigned Gheewala Bilkisbanu Yakub of National Registration Card No. 913420/52/1, of House No. 41A Great North Road, Emmasdale in the Lusaka District of the Lusaka Province, in the Republic of Zambia a Zambian of Indian origin do now lately called Gheewala Bilkisbanu Yakub for and on behalf of myself wholly renounce, relinquish and abandon the use of my former names of Gheewala Bilkisbanu Yakub in lieu of my renounced and request all persons to designate and address me by such names of Bilkis Zubair Deedat.

For the purpose of evidencing such my determination I declare that I shall at all times hereafter in all records, deeds and writing and in all proceedings dealing and transaction as well as private and public and upon all occasions whatsoever use and sign the names of Bilkis Zubair Deedat as my real name in place of and in substitution for Gheewala Bilkisbanu Yakub.

I expressly authorise and request persons at all times to designate and address my issue by such assumed names of Bilkis Zubair Deedat.

In witness whereof I have hereunder signed my assumed names of Bilkis Zubair Deedat and have hereby set my hand and seal this 6th day of March, 2020.

Signed, sealed and delivered by the said Bilkis Zubair Deedat formerly known as Gheewala Bilkisbanu Yakub in the presence of:

C. KAMONO,
P.O. Box 31919
LUSAKA
Senior Local Court Magistrate

**SUB: REVISION OF ADVERTISING
CHARGES—GOVERNMENT PRINTING DEPARTMENT**

AS A RESULT of a recent review of costs pertaining to the Printing and Publishing Operations of the Government Printing Department and in view of rising costs of Printing materials, prices of official Gazette and Supplements were reviewed with effect from 00 July, 2019 as follows:

<i>Item</i>	<i>Current Price</i>	<i>New Price</i>
Payment Voucher per Pad	K75.00	K85.00
Payment Voucher per Pad	K75.00	K85.00
A4 Forms printed One Side	K135.00	K165.00
Letter Heads One Ream	K150.00	K175.00
Business Cards Round Corner	K235.00	K250.00
Business Cards Round Corner and Lamination	K250.00	K300.00
Estimates of revenue and expenditure (YB)	K330.00	K450.00
Backing Sheet	K215.00	K265.00
Deposit Slip (Accts Form 25 Rev.)	K200.00	K215.00
A4 forms printed both sides	K150.00	K175.00
A3 forms printed one side	K175.00	K215.00
A3 forms printed both sides	K250.00	K265.00
Newspaper Binding	K150.00	K250.00
Marriage Certificates Books	K165.00	K200.00
A4 books in triplicate, One Colour	K75.00	K85.00
A4 books in duplicate, One Colour	K50.00	K65.00
A4 books in quadruplet, One Colour	K85.00	K95.00
A4 books in quintuplet, One Colour	K95.00	K105.00
A5 books in duplicate, One Colour	K40.00	K55.00
A5 books in triplicate, One Colour	K50.00	K65.00
A5 books in quadruplet, One Colour	K60.00	K75.00
A2 forms printed both sides	K350.00	K375.00
A4 Manila forms printed one side	K1.50	K1.65
A4 Manila forms printed both sides	K1.65	K1.75
A5 Manila forms printed one side	K1.35	K1.50
A5 Manila forms printed both sides	K1.50	K1.65
A5 Complimentary Slips	K75.00	K120.00
A6 Complimentary Slips	K35.00	K80.00
A5 Admission of Guilty	K55.00	K65.00
Firearm License Copy	K20.00	K25.00
International Driving Permit	K20.00	K30.00
Field Cash Book	K85.00	K100.00
General Revenue Cash Book	K85.00	K100.00
General Receipts	K50.00	K65.00
Market Levy	K50.00	K65.00
Manufacturers License	K65.00	K75.00
Retail License	K65.00	K75.00
Wholesale License	K65.00	K75.00
Gazette Notice	K200.00	K250.00
Gazette Annual Subscription (Within Lusaka)	K250.00	K300.00
Gazette Annual Subscription (Outside Lusaka)	K300.00	K350.00
Form DL 6	K10	K10
Invitation Cards on Alabaster Cards Large	K15/Card	K20/Card
Invitation Cards on Alabaster Cards Medium	K12/Card	K15/Card
Invitation Cards on Alabaster Cards Small	K9/Card	K12/Card
Prices of S.Is and Acts are determined by the Number of Pages		K2.00/Page
Occurrence Books	K175/Bk	K185/Bk
APPB	K175/Bk	K185/Bk
Imprest Register	K175/Bk	K185/Bk
Asset Register	K175/Bk	K185/Bk
Register of Accountable Documents	K95/Bk	K100/Bk
Vehicle Log Books	K95/Bk	K100/Bk
Ante-Natal Register	K175/Bk	K185/Bk
Family Planning Register	K175/Bk	K185/Bk
T.B Register	K175/Bk	K185/Bk
Out-Patient Register	K175/Bk	K185/Bk
In-Patient Register	K175/Bk	K185/Bk
Admission Register	K175/Bk	K185/Bk
Log-in Log-out Book	K175/Bk	K185/Bk
Executive Binding A4 1-200pages	K125/Bk	K150/Bk
Executive Binding A4 200-300pages	K125/Bk	K150/Bk
Executive Binding A4 300-400pages	K150/Bk	K165/Bk
Executive Binding A4 400-600pages	K175/Bk	K185/Bk
Executive Binding A4 600-800pages	K225/Bk	K250/Bk
Executive Binding A4 800-1000pages	K250/Bk	K275/Bk
Executive Binding A4 1000-1200pages	K300/Bk	K375/Bk

The other sizes to be determined by the Estimator

The prices of all publications sold or services rendered by Government Printing Department be raised accordingly.