



REPUBLIC OF ZAMBIA  
**GOVERNMENT GAZETTE**

Published by Authority

Price: K35.00 net  
Annual Subscription: Within Lusaka—K900.00

No. 7878]

Lusaka, Friday, 20th February, 2026

[Vol. LXII, No. 17

GAZETTE NOTICE NO. 342 OF 2026

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

**The Value Added Tax (General) (Amendment) (No. ) Rules, 2026**

IN EXERCISE of powers contained in sections *ten, eleven, twelve, thirteen, eighteen, twenty-seven, twenty-eight, fifty-two and fifty-three* of the Value Added Tax Act, the following Rules are hereby made: I.

*Title Gazette Notice No. 310 of 2020*

(1) These Rules may be cited as the Value Added Tax (General) (Amendment)(No.) Rules, 2026 and shall be read as one with the Value Added Tax (General) Rules, 2020 in these Rules referred to as the principal Rules.

*Amendment of Third Schedule*

(2) The Third Schedule to the principal Rules is amended by the addition of the item listed in the Table set out in Appendix I to these Rules.

APPENDIX I  
(Rule 21)

<i>HS Code</i>	<i>Description of Goods</i>
3917.21.20	--- Rigid, of an internal diameter not exceeding 203.00mm
3917.21.90	--- Other polymers of ethylene
7216.33.00	-- H sections
7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded
7219.21.00	-- Of a thickness exceeding 10mm
7304.11.00	-- Of stainless steel
7304.19.00	-- Other line pipe of a kind used for oil or gas pipelines
7304.39.00	-- Other, of circular cross-section, of iron or non-alloy steel
7304.49.00	-- Other, of circular cross-section, of stainless steel
7307.22.00	-- Threaded elbows, bends and sleeves
7307.91.00	-- Flanges
7307.92.00	-- Threaded elbows, bends and sleeves
7307.93.00	-- Butt welding fittings
7307.99.00	-- Other tube or pipe fittings of iron or steel.
7308.90.99	---- Other panels for buildings and cold room installation
7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
7325.99.90	--- Other cast articles of iron or steel
7326.90.99	---- Other articles of iron or steel.
8413.50.00	- Other reciprocating positive displacement pumps
8413.60.00	- Other rotary positive displacement pumps
8413.70.00	- Other centrifugal pumps
8413.81.00	-- Pumps
8413.91.00	-- Of pumps
8414.59.00	-- Other air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.
8414.80.00	- Other, safety cabinets
8415.82.00	-- Other, incorporating a refrigerating unit
8415.83.00	-- Not incorporating a refrigerating unit
8419.89.00	-- Other machinery, plant and equipment other than for making hot drinks or for cooking or heating food
8421.21.00	-- For filtering or purifying water
8421.29.00	-- Other filtering or purifying machinery and apparatus for liquids
8421.39.00	-- Other filtering or purifying machinery and apparatus for gases
8423.20.00	- Scales for continuous weighing of goods on conveyors
8423.89.00	-- Other weighing machinery
8425.11.00	-- Powered by electric motor

8425.42.00	-- Other jacks and hoists, hydraulic
8425.49.00	-- Other Jacks; hoists of a kind used for raising vehicles
8426.11.00	-- Overhead travelling cranes on fixed support
8428.33.00	-- Other, belt type
8428.39.00	-- Other continuous-action elevators and conveyors, for goods or materials
8431.31.00	-- Of lifts, skip hoists or escalators
8431.39.00	-- Other parts suitable for use solely or principally with machinery of heading 84.28
8443.31.00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network
8443.32.00	-- Other, capable of connecting to an automatic data processing machine or to a network
8443.39.00	-- Other printers, copying machines and facsimile machines, whether or not combined
8471.30.00	- Portable automatic data processing machines, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display
8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined
8471.49.00	-- Other, presented in the form of systems
8471.50.10	--- Network File Servers
8471.60.00	- Input or output units, whether or not containing storage units in the same housing
8471.70.00	- Storage units
8474.10.00	- Sorting, screening, separating or washing machines
8474.20.00	- Crushing or grinding machines
8474.39.00	-- Other mixing or kneading machines
8474.90.00	- Parts of machinery of heading 8474
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions
8481.30.00	- Check (nonreturn) valves.
8481.40.00	- Safety or relief valves
8501.34.00	-- Of an output exceeding 375kW
8504.33.00	-- Having a power handling capacity exceeding 16kVA but not exceeding 500kVA
8504.34.00	-- Having a power handling capacity exceeding 500kVA
8504.40.00	- Static converters
8517.62.00	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus
8517.69.00	-- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as local or wide area network)
8525.60.00	- Transmission apparatus incorporating reception apparatus
8525.89.10	--- Television cameras
8525.89.90	--- Other night vision goods as specified in Subheading Note 3 to this Chapter
8528.42.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71
8528.52.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71
8528.59.00	-- Other monitors
8531.10.00	- Burglar or fire alarms and similar apparatus
8536.50.00	- Other switches
8537.10.00	- For a voltage not exceeding 1,000V
8537.20.00	- For a voltage exceeding 1,000V
8543.70.00	- Other machines and apparatus
8544.60.00	- Other electrical conductors, for voltage exceeding 1000V
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10
8607.11.00	-- Driving bogies and bissel-bogies
8607.99.00	-- Other hooks and other coupling devices, buffers, and parts thereof
8709.11.00	-- Electrical
8709.90.00	- Parts of vehicles of 8709
8716.39.00*	-- Other trailers and semi-trailers for the transport of goods
9022.19.00	-- For other uses
9022.90.00	- Other, including parts and accessories
9025.80.90	--- Other instruments
9026.10.00	- For measuring or checking the flow or level of liquids
9026.80.00	- Other instruments or apparatus
9027.89.00	-- Other instruments and apparatus other than mass spectrometers
9028.30.00	- Electricity meters
9031.80.00	- Other instruments, appliances and machines
9403.10.00	- Metal furniture of a kind used in offices
9403.30.00	- Wooden furniture of a kind used in offices
9403.40.00	- Wooden furniture of a kind used in the kitchen
9406.10.90	--- Other prefabricated buildings other than of wood or green houses
9406.20.00	- Modular building units, of steel
9406.90.90	--- Other modular building units of steel other than green houses
9031.80.00	- Other instruments, appliances and machines

\*Valid until 30<sup>th</sup> September 2026 and the rest until 31<sup>st</sup> December 2026

D. BANDA,  
Commissioner-General

LUSAKA

16th February, 2026