

Which equipment or capital goods enjoy VAT deferment?

- a) Equipment that is subject to VAT deferment is specified in the Third Schedule to the VAT General Rules. Consequently, only these gazetted and specified goods will qualify for VAT deferment.
- b) Goods only qualify for VAT deferment at first importation and therefore re-importations are not subject to deferment even if listed on the deferment schedule.

What happens if a Taxpayer configured for VAT deferment imports equipment not specified in the Third Schedule?

A taxpayer who imports equipment that is not eligible for VAT deferment shall pay import VAT despite the TPIN having been configured for VAT deferment on TaxOnline and claim it through the VAT Return.

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IMPORT VAT DEFERMENT

