

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 3 OF 2019

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Zero-Rating) (Amendment)
Order, 2019**

IN EXERCISE of the powers contained in section 15 of the Value Added Tax Act, the following Order is made:

1. (1) This Order may be cited as the Value Added Tax (Zero-Rating) (Amendment) Order, 2019 and shall be read as one with the Value Added Tax (Zero-Rating) Order 2014, in this Order referred to as the principal Order.

Title and
commence-
ment
S. I. No. 69
of 2014

(2) This Order shall come into operation on 1st January, 2019.

2. The Schedule to the principal Order is amended in paragraph (b) of Group 7 by the insertion of the words “and Light Emitting Diode (LED) lights (tubes and bulbs)” immediately after the words “(tubes and bulbs)”.

Amendment
of Schedule

LUSAKA

28th December, 2018

[MFB.103/53/1]

M. D. MWANAKATWE,
Minister of Finance