

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 22 OF 1996

The Value Added Tax Act
(Act No. 4 of 1995)**The Value Added Tax (Exemptions) Order, 1996**

IN EXERCISE of the powers contained in section *fifteen* of the Value Added Tax Act, 1995, the following Order is hereby made:

1. (1) This Order may be cited as the Value Added Tax (Exemptions) Order, 1996.

Title and
commence-
ment

(2). This Order shall come into force on 27th January, 1996.

2. In this Order, unless the context otherwise requires—

Interpreta-
tion

" medical supplies and drugs " means any substance or mixture of substances prepared, sold or represented for use in—

(a) the diagnosis, treatment, mitigation or prevention of a disease, disorder or abnormal physical state, or the symptoms thereof, in man or animal; or

(b) restoring, correcting or modifying organic functions in man or animal;

but does not include preparations, whether or not possessing therapeutic or prophylactic properties, commonly used for toilet purposes or in connection with the care of the human body, whether for cleansing, deodorising, beautifying, preserving or restoring.

3. The First Schedule to the Act is amended by—

Amendment
of First
Schedule

(a) the deletion, in sub item (5) of item 1, of the word " sugar ";

(b) the deletion of the sub item (2) of item 3, and the substitution therefor of the following sub item:

(2) " The supply of medical supplies and drugs; "

(c) the insertion in sub item (1) of item 5, immediately after the word " booklets ", of the words " school exercise books. "

(d) the deletion of sub item (5) of item 6, and the substitution therefor of the following sub item:

(5) " Aircraft of an unladen weight exceeding 2000kgs and which are licensed for carrying fourteen or more passengers; "

(e) the addition in item 8, immediately after sub item (4), of the following new sub item:

*Copies of this Statutory Instrument can be obtained from the Government Printer,
P.O. Box 30136, 10100 Lusaka. Price K1.00 each.*

(5) " The issue, allotment or transfer of ownership of shares in a company listed on a Stock Exchange approved under the Securities Act. "

(f) by the deletion of item 13 and the substitution therefor of the following:

Act No. 38
of 1993

S.I. No. 16
of 1996

13. " Reliefs at importation Goods which are imported duty free under regulations 6, 7, 9, 11, 13, 14, 15, 16 of the Customs and Excise (Rebates, Refunds and Remissions) (General) Regulations, 1996, subject to the same limitations as pertain to such a rebate, refund or remission. "

LUSAKA

24th January, 1996

[MFB.103/12/12]

R. D. S. PENZA,
Minister of Finance