GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 23 OF 1996

The Value Added Tax Act
(Act No. 4 of 1995)

The Value Added Tax (Supply) Regulations, 1996

In exercise of the powers contained in section two of the Value
Added Tax Act, 1995, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Value Added Tax
(Supply) Regulations, 1996.

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

2. A supply referred to in the First Schedule shall be a supply of
a service for the purposes of the Act.

3. A supply referred to in the Second Schedule shall be a supply
of goods for the purposes of the Act.

4. A supply referred to in the Third Schedule shall not be a
supply of goods for the purposes of the Act.

FIRST SCHEDULE
(Regulation 2)

Anything done for a monetary consideration which is not a supply of goods.

SECOND SCHEDULE
(Regulation 3)

The supply or importation of electricity.

THIRD SCHEDULE
(Regulation 4)

The transfer of ownership of imported goods in a Customs Bonded Warehouse,
in respect of which tax has not become payable under paragraph (b) of subsection
(1) of section eight of the Act.

R. D. S. PENZA,
Minister of Finance

LUSAKA
24th January, 1996

Copies of this Statutory Instrument can be obtained from the Government Printer,
P.O. Box 30136, 10100 Lusaka. Price K45.00 each.