

**GOVERNMENT OF ZAMBIA**

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**STATUTORY INSTRUMENT NO. 16 OF 1997**

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

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**The Value Added Tax (Exemptions) (Amendment) Order,  
1997**

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

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|---|-----------------------------------|
| 1. This Order may be cited as the Value Added Tax (Exemptions) (Amendment) Order, 1997, and shall be read as one with the Value Added Tax (Exemptions) Order, 1996, hereinafter referred to as the principal Order. | Title<br>S.I. No. 110<br>of 1996  |
| 2. The First Schedule to the principal Order is amended by—   | Amendment<br>of First<br>Schedule |
| (a) the deletion of paragraph (a) of item 7 and the re-numbering of paragraph (b) as (a); (c) as (b); (d) as (c) and (e) as (d); and  |                                   |
| (b) the deletion of item 14.  |                                   |

LUSAKA  
30th January, 1997  
[MFB.103/12/12]

R. D. S. PENZA,  
*Minister of Finance and  
Economic Development*

