

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 15 OF 1999

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

The Value Added Tax (Exemptions) (Amendment)
Order, 1999

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

1. (1) This Order may be cited as the Value Added Tax (Exemptions) (Amendment) Order, 1999, and shall be read as one with the Value Added Tax (Exemptions) Order, 1996, in this Order referred to as the principal Order.

Title and
commence-
ment
S.I. No. 110
of 1996

(2) Subject to subparagraph (3), this Order shall come into operation on the 1st July, 1999.

(3) Subparagraph (a) of paragraph 2 shall come into operation on the 30th January, 1999.

2. The First Schedule to the principal Order is amended—

Amendment
of First
Schedule

(a) in item 3 by the addition immediately after paragraph (b) of the following new paragraph:

(c) educational services provided to a nursery or pre-school and;

(b) in item 5—

(i) by the deletion of paragraph (b) and the substitution therefor of the following paragraph:

(b) transportation of persons by air;

(ii) by the deletion of paragraph (e) and the substitution therefor of the following paragraph:

(e) aircraft licensed to carry passengers.

LUSAKA
28th January, 1999
[MFB.103/17/1]

E. Z. NAWAKWI,
*Minister of Finance and Economic
Development*

