

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 7 OF 2006

**The Value Added Tax Act**

(Laws, Volume 19, Cap 331)

**The Value Added Tax Act (Exemptions) (Amendment)  
Order, 2006**

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 Act (Exemptions) (Amendment) Order, 2006, and shall be read as one with the Value Added Tax Act (Exemptions) Order, 1996, in this Order referred to as the principal Order.

Title and  
commencement  
S. I. No. 110  
of 1996

(2) This Order shall come into effect on 4th February, 2006.

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

Amendment  
of First  
Schedule

(a) by the deletion of item 4 and the substitution therefor of the following item:

**4. Books**

(a) Books, booklets, school exercise books, maps and charts.

(b) journals.;

(b) by the deletion of item 16 and the substitution therefor of the following:

**16. Statutory Fees**

Statutory fees which are prescribed and regulated by an Act of Parliament or statutory instrument except when paid as a consideration for a supply or when payment is not for the execution of statutory responsibilities.; and

(c) by the deletion of item 17 and the substitution therefor of the following item:

*Copies of this Statutory Instrument can be obtained from the Government Printer,  
P.O. Box 30136, 10101, Lusaka, Price K500 each.*

**17. Food and Agriculture**

(a) maize and maize meal.

(b) infant cereals-when prepared and labelled as such.

LUSAKA

2nd February, 2006

[MFB.103/53/1]

N. P. MAGANDE,

*Minister of Finance and  
National Planning*