

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 22 OF 2007

**The Value Added Tax Act**  
(Laws, Volume 19, Cap, 331)**The Value Added Tax Act (Exemptions) (Amendment)**  
**Order, 2007**

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, 2007, 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  
commencement  
S.I No. 110  
of 1996

(2) This Order shall come into operation on 10th February, 2007.

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

Amendment  
of First  
Schedule

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

(b) Newspapers and journals;  
and

(b) in item 7 by the deletion of paragraph (c) and the substitution therefor of the following paragraph:

(c) the provision of credit and the interest component of finance leases excluding the—

(i) principal and other finance charges charged on finance leases;

(ii) principal, interest and other finance charges charged on operating leases;  
and

- (iii) principal, interest and other finance charges charged by institutions engaged in hire purchase.

LUSAKA  
8th February, 2007  
[MFB.103/17/30]

N. P. MAGANDE,  
*Minister of Finance and  
National Planning*