

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 13 OF 2008

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

The Value Added Tax (Zero Rating)
(Amendment) Order, 2008

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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| <p>1. (1) This Order may be cited as the Value Added Tax (Zero-Rating) (Amendment) Order, 2008, and shall be read as one with the Value Added Tax (Zero-Rating) (Amendment) Order, 1996, in this Order referred to as the principal Order.</p> <p>(2) This Order shall come into effect on 26th January, 2008.</p> <p>2. The Second Schedule to the principal Order is amended</p> <p>(a) in paragraph (i) of item 1 by the insertion immediately after sub-paragraph (xiii) of the following new sub-paragraphs:</p> <p style="margin-left: 40px;">(xiv) clay pigeon shooting;</p> <p style="margin-left: 40px;">(xv) elephant back safari;</p> <p style="margin-left: 40px;">(xvi) fixed wing flights over the falls;</p> <p style="margin-left: 40px;">(xvii) gorge swinging or flying fox;</p> <p style="margin-left: 40px;">(xviii) paint ball shooting;</p> <p style="margin-left: 40px;">(xix) quad biking safari;</p> <p style="margin-left: 40px;">(xx) steam train excursion; and</p> <p style="margin-left: 40px;">(xxi) walking with lions.</p> <p>(b) by the insertion immediately after item 6 of the following new item:</p> <p style="margin-left: 40px;">7 - Books</p> <p style="margin-left: 80px;">Books and school exercise books.</p> | <p>Title</p> <p>S.I. No. 109
of 1996</p> <p>Amendment
of
Second
Schedule</p> |
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N. P. MAGANDE,
*Minister of Finance
and National Planning*

LUSAKA
24th January, 2008
[MFB.103/12/12]

