GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 105 OF 2021

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

The Value Added Tax (Exemption) (Amendment) Order, 2021

In exercise of the powers contained in sections 15 and 51 of the Value Added Tax Act, the following Order is made:

1. (1) This Order may be cited as the Value Added Tax (Exemption) (Amendment) Order, 2021, and shall be read as one with the Value Added Tax (Exemption) Order, 2014, in this Order referred to as the principal Order.

(2) This Order shall come into operation on 1st January, 2022.

2. The Schedule to the principal Order is amended—

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

4. Publications

(a) maps and charts;

(b) journals; and

(b) in item 10, by the deletion of paragraph (b) and the substitution therefor of the following:

Copies of this Statutory Instrument can be obtained from the Government Printer, P.O. Box 30136, 10101 Lusaka. Price K4.00 each.
(b) manufacturing inputs where duty is suspended
under the Customs and Excise (Suspension)
(Manufacturing Inputs) Regulations, 2020,
subject to the same limitations and conditions
that relate to the suspension of the duty and to
such modification as may be specified therein.

LUSAKA
30th December, 2021

[MBR/64/9/4c]

DR S. MUSOKOTWANE,
Minister of Finance and
National Planning