

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 4 OF 2022

**The Value Added Tax Act**  
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Zero-Rating) (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 (Zero Rating) (Amendment) Order, 2022, and shall be read as one with the Value Added Tax (Zero-Rating) Order, 2014, in this Order referred to as the principal Order.

Title  
commence-  
ment  
S.I No. 69 of  
2014

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

2. The Schedule to the principal Order is amended in Group 8 by the insertion of the following new paragraph immediately after paragraph (o):

Amendment  
of Schedule

(p) principal on leasing finance for agricultural equipment and accessories listed in paragraphs (a) to (o).

LUSAKA

11th January, 2021

[MFB/64/9/4C]

DR S. MUSOKOTWANE,  
*Minister of Finance and  
National Planning*

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*Copies of this Statutory Instrument can be obtained from the Government Printer,  
P.O. Box 30136, 10101 Lusaka. Price K4.00 each.*

