

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 85 OF 2021

The Value Added Tax Act
(Laws, Volume 19 Cap. 331)**The Value Added Tax (Zero-Rating) (Amendment) (No. 3)
Order, 2021**

IN EXERCISE of the powers contained in section 15 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) (No. 3) Order, 2021 and shall be read as one with the Value Added Tax (Zero-Rating) Order, 2014, in this Order referred to as the principal Order.

(2) This Order is deemed to have come into operation on 1st November, 2021, and shall stand revoked on 31st December, 2022.

2. The first Schedule to the principal Order is amended by the insertion of the following new item under Group 9:

(d) Cooking Oil

Title,
Commence-
ment and
revocation
S.I No. 69 of
2014

Amendment
of First
Schedule

LUSAKA
[9th November, 2021]
[MFB. 64/4C]

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

