

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 88 OF 2015

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

**The Value Added Tax (Zero-Rating) (Amendment)  
Order, 2015**

IN EXERCISE of the powers contained in sections *fifteen* and *fifty-one* 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, 2015, 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 and  
commence-  
ment  
S.I. No. 69  
of 2014

(2) This Order shall come into effect on 1st January, 2016.

2. The Schedule to the principal Order is amended in Group 1 by—

Amendment  
of Schedule

(a) the deletion of paragraph (h); and

(b) the renumbering of paragraph (i) as paragraph (h).

LUSAKA

11th November, 2015

[MFB.64/9/4C]

A. B. CHIKWANDA,  
*Minister of Finance*

