

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 14 OF 2008

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

The Value Added Tax (Rate of Tax) Order, 2008

IN EXERCISE of the powers contained in section *nine* of the Value Added Tax Act, the following Order is hereby made:

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| 1. (1) This Order may be cited as the Value Added Tax (Rate of Tax) Order, 2008. | Title and commencement |
| (2) This Order shall come into effect on 1st April, 2008. | |
| 2. (1) Notwithstanding subsection (3) of section <i>nine</i> of the Act, the prescribed rate of tax shall be sixteen per centum. | Rate of tax |
| (2) In subparagraph (1), "Act" means the Value Added Tax Act. | Cap. 331 |

N.P. MAGANDE,
*Minister of Finance
and National Planning*

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

