

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 17 OF 1997

**The Value Added Tax Act
(Laws, Volume 19, Cap. 331)****The Value Added Tax (Zero-Rating) (Amendment) Order,
1997**

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

1. This Order may be cited as the Value Added Tax (Zero-Rating) (Amendment) Order, 1997, and shall be read as one with the Value Added Tax (Zero-Rating) Order, 1996, hereinafter referred to as the principal Order.

Title

S.I. No. 109
of 1996

2. The principal Order is amended in the Second Schedule by the deletion of paragraph (c) of item 1 and the substitution therefor of the following item:

Amendment
of Second
Schedule

(c) Milk-milk, except powdered milk and any milk in cans or tins or when supplied by a restaurant, cafeteria, canteen or similar establishment.

LUSAKA
30th January, 1997
[MFB.103/12/12]

R. D. S. PENZA,
*Minister of Finance and
Economic Development*

80-111-8