GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 15 OF 1998

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

The Value Added Tax (Exemptions) (Amendment) Order, 1998

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

Title and commencement

1. This Order may be cited as the Value Added Tax (Exemptions) (Amendment) Order, 1998, and shall be read as one with the Value Added Tax (Exemptions) Order, 1996, in this Order referred to as the principal Order.

S.I. No. 110 of 1996

(2) This Order shall come into force on the 1st April, 1998.

Amendment of First Schedule

2. The First Schedule to the principal Order is amended by the deletion of paragraph *(d)* of item 7 and the substitution therefor of the following:

(d) The issue, allotment or transfer of ownership of shares in a company registered under the Securities Act.

Cap. 354

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

LUSAKA
28th January, 1998
[MFB.103/12/12]

Copies of this Statutory Instrument can be obtained from the Government Printer, P.O. Box 30136, 10101 Lusaka. Price K500.00 each.