

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 21 OF 1999

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Zero-Rating) (Amendment)**
Order, 1999

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

1. (1) This Order may be cited as the Value Added Tax (Zero-Rating) (Amendment) Order, 1999, and shall be read as one with the Value Added Tax (Zero-Rating) Order, 1996, in this Order referred to as the principal Order.

Title and
commence-
ment
S.I. No. 109
of 1996

(2) This Order shall come into operation on the 1st July, 1999.

2. The Second Schedule to the principal Order is amended in item 1—

Amendment
of Second
Schedule

(a) by the deletion of paragraph (b) and the substitution therefor of the following new paragraph:

(b) *Animal products*—meat and offal of cattle, swine, sheep, goats, game farm animals and poultry (including eggs), except—

(i) any of these products that is supplied by a restaurant, cafeteria, canteen or a like establishment;

(ii) cooked or smoked meats, meat processed beyond cutting, grinding or mincing including sausages, pate and the fatty livers of geese or ducks, or any other product prescribed by the Minister by regulation; or

(iii) pet food;

(b) by the deletion of sub-paragraphs (iii) and (iv) of paragraph (e) and the substitution therefor of the following sub-paragraphs:

- (iii) live cattle, swine, sheep, goats, game farm animals and poultry; and
- (iv) stockfeed for cattle, swine, sheep, goats, game farm animals or poultry.

LUSAKA
29th January, 1999
[MFB.103/12/12]

E. Z. NAWAKWI,
*Minister of Finance and Economic
Development*