

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 28 OF 1999

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Zero-Rating) (Amendment) (No. 2)**
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) (No. 2) 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 2 by the addition immediately after paragraph *(h)* of the following new paragraph—

Amendment
of Second
Schedule

(i) the supply by a licensed tour operator to tourists of the following services:

- (a) game viewing;
- (b) abseiling;
- (b) bungi jumping;
- (d) canoeing;
- (e) hot air ballooning
- (f) hang gliding;
- (g) para-sailing;
- (h) river boarding; and
- (i) white water rafting.