

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 14 OF 2004

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Exemptions) (Amendment) Order, 2004**

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 (Exemptions) (Amendment) Order, 2004 and shall be read as one with the Value Added Tax (Exemptions) Order, 1996, in this Order referred to as the principal Order.

Title and
comment
ment

S.I. No. 110
of 1996

(2) This Order shall come into effect on 7th February, 2004.

2. The First Schedule to the principal Order is amended —

Amendment
of First
Schedule

(a) in item 7—

(i) by the deletion of paragraph (a) and the substitution thereof of the following paragraph:

(a) the arrangement, provision or transfer of ownership of any contract of insurance or re-insurance;

(ii) by the insertion immediately after paragraph (e) of the following new subparagraph:

(f) uncirculated new kwacha notes.

(b) by the insertion immediately after item 16 of the following new items:

17. Food and Agriculture

(a) Agricultural products - fresh edible vegetables, paprika, fruit, nuts, maize and mealie-meal, soya beans, millet, cassava, sorghum and flours produced from them, wheat and other cereals, except when any of the above products is:

- (i) canned; frozen or freeze dried; or
- (ii) supplied by a restaurant, cafeteria, canteen or like establishment.

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P.O. Box 30136, 10101 Lusaka. Price K500 each.*

- (b) Animal products - meat and offal of cattle, swine, sheep, goats, game farm animals, and poultry (including eggs), except —
- (i) any of the above products that is supplied by a restaurant, cafeteria, canteen or like establishment; or
 - (ii) cooked or smoked meats, meat processed beyond cutting, grinding or mincing including sausages, pate and the fatty livers of geese or ducks, and any other product prescribed by the Minister by regulation; or
 - (iii) pet foods.
- (c) Milk - except powdered milk and any milk in cans or tins or when supplied by a restaurant, cafeteria, canteen or like establishment.
- (d) Fish - uncooked, frozen or dried fish, except shellfish, ornamental fish or any fish supplied by a restaurant, cafeteria, canteen or like establishment.
- (e) Agricultural supplies —
- (i) bulbs, seeds and plants for producing agricultural products of sub-item (a);
 - (ii) fertilizers, insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant growth regulators and similar products for agricultural use;
 - (iii) live cattle, swine, sheep, goats, game farm animals and poultry;
 - (iv) stockfeeds for cattle, swine, sheep, goats, game, farm animals, and poultry;
 - (v) empty jute and polypropylene bags;
 - (vi) cotton seed and seed cotton;
 - (vii) cotton lint; and
 - (viii) flower seed.
- (f) Infant cereals - when prepared and labelled as such.

18. Medical Supplies

- (a) medical supplies and drugs; and
- (b) the supply to, or importation by, a registered medical practitioner, optician, dentist, hospital or clinic, or the supply to a patient, or of equipment designed solely for medical or prosthetic use.

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

LUSAKA
5th February, 2004
[MFB. 103/53/1]