

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 11 OF 2005

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

**The Value Added Tax (Exemptions) (Amendment)**  
**Order, 2005**

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, 2005 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  
Commence-  
ment  
S.I.No. 110  
of 1996

(2) This Order shall come into effect on 29th January, 2005.

Amendment  
of  
First  
Schedule

2. The First Schedule to the principal Order is amended—  
(a) in item 17—

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

(a) agricultural products—fresh edible vegetables, fruits, nuts, maize, soya beans, millet, cassava, sorghum and other cereals, including flours produced from them; except when any of the above products is—

(i) caned, frozen or freeze dried;

(ii) supplied by a restaurant, cafeteria, canteen or like establishment;

(iii) wheat, cotton seed, seed cotton; lint, babycom, mangetout, peas, sugar snaps, green beans, courgettes, patty pans, carrots, chillies, leeks, paprika;

(ii) by the insertion after subparagraph (i) of paragraph (b) of the following new subparagraph:

- (ii) cooked or smoked meat, meat processed beyond cutting, grinding or mincing including sausages, pate and the fatty livers of geese or ducks, crocodile products, and any other products that the Minister may, by regulations prescribe.
  - (iii) by the insertion after subparagraph (ii) of paragraph (e) of the following new subparagraph:
    - (iii) live cattle, swine, sheep, goats, game farm animals (except crocodiles) and poultry;
  - (iv) by the deletion in paragraph (e) of subparagraphs (vi) and (vii); and
  - (v) by the renumbering of subparagraph (viii) of paragraph (e) as paragraph (vi); and
- (b) by the deletion of item 18.

LUSAKA  
27th January, 2005  
[MFB.103/53/1]

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