

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 13 OF 2005

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

The Value Added Tax (Zero-Rating) (Amendment)
(No. 2) 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 (Zero-Rating) (Amendment) (No. 2) Order, 2005 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

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

2. The Second Schedule to the principal Order is amended by the insertion immediately after item 5 of the following new item:

Amendment
of
Second
Schedule

6. Medical Supplies

(a) Medical supplies and drugs;

(b) the supply to, or importations by, a registered medical practitioner, optician, dentist, hospital, clinic, or patient, of equipment designed solely for medical or prosthetic use.

LUSAKA

27th January, 2005

[MFB.103/53/1]

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