

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 39 OF 2005

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

The Value Added Tax (Exemptions)(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 (Exemptions)(Amendment)(No. 2) 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
commencement

S. I. No. 110
of 1996

(2) This Order shall be deemed to have come into effect on 28th February, 2005.

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

Amendment
of First
Schedule

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

(a) agricultural products maize, soya beans, millet, cassava, sorghum and other cereals, including flours produced from them; except baby corn and sweet corn or when any of the above products is caned, frozen or freeze dried, or supplied by a restaurant, cafeteria, canteen or like establishment;

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

- (ii) cooked or smoked meats, 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 deletion of subparagraphs (vi) and (vii) of paragraph (e); and
 - (v) by the renumbering of subparagraph (viii) of paragraph (e) as subparagraph (vi); and
- (b) by the deletion of item (18).

Revocation
of S. I. No.
11 of 2005

3. The Value Added Tax (Exemptions)(Amendment) Order, 2005 is hereby revoked.

LUSAKA
3RD MAY, 2005
[MFB.103/53/1]

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