

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 22 OF 2006

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

**The Value Added Tax (Exemptions) (Amendment) (No. 2)  
Order, 2006**

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, 2006 and shall be read as one with the Value Added Tax (Exemption) Order, 1996, in this Order referred to as the principal Order.

Title and  
Commence-  
ment  
SI No. 110  
of 1996

(2) This Order shall be deemed to have come into operation on the 1st of March, 2006.

2. The First Schedule to the principal Order is amended by the deletion of item 17 and the substitution therefor of the following item:

Amendment  
of First  
Schedule

17. Food and Agriculture

(a) agricultural products - maize and mealie meal

(b) agricultural supplies—

(i) bulbs and seeds for sowing and producing products for human consumption;

(ii) insecticides, fungicides, rodenticides, herbicides, antisprouting products and plant growth regulators and similar products for agricultural use;

(iii) animal and vegetable fertilizers, mineral and chemical fertilizers and other fertilizers;

(c) Infant cereals-when prepared and labelled as such.

LUSAKA  
3rd March, 2006  
[MFB.103/53/1]

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

