

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 43 OF 2006

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

**The Value Added Tax (Exemptions) (Amendment) (No. 3)**  
**Order, 2006**

IN EXERCISE OF the powers contained in section *fifteen* of the Value Added Tax Act, the following is hereby made:

1. (1) This Order may be cited as the Value added Tax (Exemption) (Amendment) (No. 3) 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  
S.I. No. 110  
of 1996

(2) This Order shall be deemed to have come into effect on 24th March, 2006.

2. The first Schedule of the principal Order is amended—

Amendment  
of First  
Schedule

(a) by the deletion of item 16 and the substitution therefor of the following:

16. Statutory Fees

Statutory Fees which are prescribed and regulated by an Act of Parliament or statutory instrument except when paid as a consideration for a supply or when payment is not for the execution of statutory responsibilities.

(b) by the deletion of item 17 and the substitution therefor of the following item:

17. Food and Agriculture

(a) agricultural products—

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

(i) canned, frozen or freeze dried;

- (ii) supplied by a restaurant, cafeteria, canteen or like establishment; or
  - (iii) wheat, cotton seed, seed cotton, lint babycorn, sweetcorn, mange-tout peas (snowpeas) sugar snaps, fresh or chilled beans (not dried), carrots, courgettes, patty pans, gem squash, butternut, peppers, leeks, chillies, asparagus, okra, spring onion, peas, tenderstem broccoli, purple sprouting broccoli, mini-savoy cabbage, mixed and sliced vegetables, paprika; or
  - (iv) Gooseberries, passion fruit, melons;
- (b) ~~Animal products~~—meat and offals 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;
  - (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;
- (c) milk—milk except powdered milk and any milk in cans or tins or when supplied by a restaurant, cafeteria, canteen or 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) stock feeds for cattle, swine, sheep, goats game farm animals, and poultry;

(v) empty jute and polypropylene bags;

(vi) flower seed;

(f) infant cereal—when prepared and labelled as such.

3. The Value Added Tax (Exemptions) (Amendment) Order, 2006 and the Value Added Tax (Exemptions) (Amendment) (No.2) Order, 2006 are hereby revoked.

Revocation  
of S.I No. 7  
and 22 of  
2006

LUSAKA  
6th April, 2006  
[MFB/103/53/2]

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