

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 33 OF 2008

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

The Value Added Tax Act (Zero-Rating) (Amendment)
(No. 2) Order, 2008

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, 2008 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

2. The Second Schedule to the principal Order is amended— Amendment
of Second
Schedule
 - (a) by the insertion immediately after item 7 of the following new item:
 8. Energy Saving Appliances, Machinery and Equipment—
 - (a) Discharge lamps, other than ultra violet lamps (Energy efficient lighting lamps);
 - (i) Florescent lamps (tubes and bulbs).
 - (b) Storage water heater, non electric (Solar geysers);
 - (c) Solar panels;
 - (d) Solar batteries—
 - (i) lead acid, of kind used for starting piston engines;
 - (ii) other lead acid accumulators;
 - (iii) nickel cadmium;
 - (iv) nickel iron; and
 - (v) other accumulators.

(e) Static converters (Inverters for solar power);

(f) *Electric Generating sets*—

- (i) Generators with compression ignition internal combustion piston engine (Diesel or semi diesel generators);
- (ii) Generators with spark ignition internal combustion piston engines (Petrol Generators).

LUSAKA
20th March, 2008
[MFB.103/53/1]

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