

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 26 OF 2009

**The Value Added Tax Act  
(Laws, Volume 19, Cap. 331)****The Value Added Tax (Zero-Rating)(Amendment) (No. 2)  
Order, 2009**

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

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| <p>1. This Order may be cited as the Value Added Tax (Zero-Rating) (Amendment)(No.2) Order, 2009, and shall be read as one with the Value Added Tax (Zero-Rating) Order, 1996, in this Order referred to as the principal Order.</p> | <p>Title<br/><br/>S. I. No. 109<br/>of 1996</p> |
| <p>2. The Second Schedule to the principal Order is amended in paragraph (b) of item 9 by the deletion of " 60 HP " and the substitution therefor of " 90HP ".</p>   | <p>Amendment<br/>of Second<br/>Schedule</p>     |

DR S. MUSOKOTWANE,  
*Minister of Finance and  
National Planning*

LUSAKA  
8th April, 2009  
[MFB.103/53/1]

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*Copies of this Statutory Instrument can be obtained from the Government Printer,  
P.O. Box 30136, 10101 Lusaka, Price K1,000 each*

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