

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 107 OF 2020

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

**The Value Added Tax (Zero-Rating) (Amendment)  
Order, 2020**

IN EXERCISE of the powers contained in sections 15 and 51 of the Value Added Tax Act, the following Order is made:

1. (1) This Order may be cited as the Value Added Tax (Zero-Rating) (Amendment) Order, 2020 and shall be read as one with the Value Added Tax (Zero-Rating) Order, 2014, in this Order referred to as the principal Order.

Title and  
commence-  
ment  
S.I. No. 69  
of 2014

(2) This Order shall come into operation on 1st January, 2021.

2. The Schedule to the principal Order is amended in Group 8 by the deletion of paragraph (e) and substitution therefor of the following:

Amendment  
of Schedule

(e) tractors of HS Codes 8701.91.10, 8701.92.10, 8701.93.10, 8701.94.10, 8701.95.10, including ploughs, harrows, disc harrows, planters, seeders, rippers or sub-soilers and cultivators of such tractors;.

LUSAKA  
23rd December, 2020  
[MFB.64/9/4C]

DR B. K. E. NG'ANDU,  
*Minister of Finance*

