

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 81 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 section 15 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,
commencement
and
revocation
SI No. 69 of
2014

(2) This Order shall come into effect on 25th September, 2020 and shall stand revoked on 24th September, 2021.

2. The Schedule to the principal Order is amended in Group 5 by the insertion of the following new paragraph immediately after paragraph (b):

Amendment
of Schedule

(c) the supply of the following full body sanitisation equipment to combat the spread of Coronavirus Disease 2019:

- (i) disinfection single entry chamber: HS Code 8424.89.00;
- (ii) self sanitising walk: HS Code 8424.89.00; and
- (iii) safe guard - disinfectant and sanitiser: HS Code 2828.90.10.

LUSAKA
25th September, 2020
[MFB/101/11/40]

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

