

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 37 OF 2020

The Value Added Tax Act
(Laws, Volume 19, Cap 331)**The Value Added Tax (Zero Rating) (Amendment)
Order, 2020**

IN EXERCISE of 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

(2) This Order is deemed to have come into operation on 1st April, 2020 and shall stand revoked on 30th September, 2020.

2. Group 5 is amended by the insertion of the following new paragraph:

Amendment
of Group 5
of the zero-
rating order

(c) supplies for medical use:

- (i) Diagnostic Test Instruments and Apparatus;
- (ii) Textile Face mask without replaceable filter
- (iii) Gas masks with mechanical parts or replaceable filters;
- (iv) Plastic face shields;
- (v) Plastic gloves;
- (vi) Other Rubber Gloves;
- (vii) Knitted or Crocheted gloves which have been impregnated; or covered;
- (viii) Textile gloves that are not knitted or crocheted;

- (ix) Disposable Hair nets;
- (x) Protective garments for surgical/medical use;
- (xi) Other Protective Garments of textiles of rubberized textile;
- (xii) Protective garments made from plastic sheeting;
- (xiii) Liquid Filled Thermometer for direct reading;
- (xiv) Other thermometers;
- (xv) Alcohol Solution undenatured 80% by volume;
- (xvi) Alcohol Solution Undenatured, 75% ethyl alcohol;
- (xvii) Hand Sanitizer;
- (xviii) Other disinfectant preparations;
- (xix) Medical, Surgical or laboratory sterilizers;
- (xx) Hydrogen peroxide in bulk;
- (xxi) Hydrogen peroxide presented as a medicament;
- (xxii) Hydrogen peroxide put up as a disinfectant preparation; for cleaning surfaces;
- (xxiii) Other chemical disinfectant;
- (xxiv) Extracorporeal membrane oxygenation (ECMO);
- (xxv) Patient Monitoring devices Electro diagnostic apparatus;
- (xxvi) Intubation kits; and
- (xxvii) Paper bed sheets.

LUSAKA
27th April, 2020
[MFB/101/11/37]

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