

## GOVERNMENT OF ZAMBIA

## STATUTORY INSTRUMENT NO. 23 OF 1996

**The Value Added Tax Act**  
(Act No. 4 of 1995)

**The Value Added Tax (Supply) Regulations, 1996**

IN EXERCISE of the powers contained in section *two* of the Value Added Tax Act, 1995, the following Regulations are hereby made:

- |   |                                    |
|---|------------------------------------|
| 1. (1) These Regulations may be cited as the Value Added Tax (Supply) Regulations, 1996.                  | Title and commencement             |
| (2) This Order shall come into force on 27th January, 1996.   |                                    |
| 2 A supply referred to in the First Schedule shall be a supply of a service for the purposes of the Act.  | Supply of services                 |
| 3. A supply referred to in the Second Schedule shall be a supply of goods for the purposes of the Act.    | Supply of goods                    |
| 4. A supply referred to in the Third Schedule shall not be a supply of goods for the purposes of the Act. | Supply declared not to be a supply |

FIRST SCHEDULE  
(Regulation 2)

Anything done for a monetary consideration which is not a supply of goods.

SECOND SCHEDULE  
(Regulation 3)

The supply or importation of electricity.

THIRD SCHEDULE  
(Regulation 4)

The transfer of ownership of imported goods in a Customs Bonded Warehouse, in respect of which tax has not become payable under paragraph (b) of subsection (1) of section *eight* of the Act.

LUSAKA

24th January, 1996

[MFB.103/12/12]

R. D. S. PENZA,  
*Minister of Finance*

*Copies of this Statutory Instrument can be obtained from the Government Printer,  
P.O. Box 30136, 10100 Lusaka. Price K45.00 each.*