GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 11 OF 1997

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

The Value Added Tax (Rate of Tax) Order, 1997

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

1. (1) This Order may be cited as the Value Added Tax (Rate of Tax) Order, 1997.
   (2) This Order shall come into force on 1st July, 1997.

2. Section nine of the Act is amended in subsection (3) by the
   deletion of "twenty per centum" and the substitution therefor of
   "seventeen and a half per centum".

R. D. S. PENZA,
Minister of Finance and Economic Development

LUSAKA
31st January, 1997
[MFR.103/12/12]