

**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.

Title and  
commence-  
ment

(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".

Amendment  
of section 9

LUSAKA

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

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