

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 11 OF 2000

**The Value Added Tax Act**  
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Exemptions) (Amendment)**  
**Order, 2000**

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

1. (1) This Order may be cited as the Value Added Tax (Exemptions) (Amendment) Order, 2000, and shall be read as one with the Value Added Tax (Exemptions) Order, 1996, in this Order referred to as the principal Order.

Title and  
commence-  
mentS.I. No. 110  
of 1996

(2) This Order shall come into operation on the 29th January, 2000.

2. The First Schedule to the principal Order is amended in item 5 by the deletion of paragraph (*d*) and the substitution therefor of the following paragraph:

Amendment  
of First  
Schedule

" (*d*) Transportation of persons by boat. "

LUSAKA  
27th January, 2000  
[MFB. 103/12/12]

DR K. KALUMBA,  
*Minister of Finance*  
*and Economic Development*