

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 12 OF 2000

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Zero-Rating)(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 (Zero-Rating) (Amendment) Order, 2000, and shall be read as one with the Value Added Tax (Zero-Rating) Order, 1996, in this Order referred to as the principal Order.

Title and
Commence-
ment
S.I. No. 109
of 1996

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

2. Paragraph 2 of the principal Order is amended by the deletion of the definition of " donor funding " and the substitution therefor of the following definition:

Amendment
of
Paragraph 2

" donor funding " includes funding provided in form of a loan, credit or grant for development assistance to the Government of the Republic of Zambia.

Amendment
of Second
Schedule

3. The Second Schedule to the principal Order is amended—

(a) in item 2 by the deletion of paragraph (i) and the substitution therefor of the following:

"(i) The supply by a licensed tour operator to tourists of the following services:

- (a) game viewing;
- (b) abseiling;
- (c) bungee jumping;
- (d) canoeing;
- (e) hot air ballooning;
- (f) hang gliding;
- (g) para-sailing;
- (h) river boarding;
- (i) white water rafting;
- (j) boat cruising;
- (k) microlighting;
- (l) helicopter tours; and
- (m) walking safaris:

Provided that accommodation, food and beverages shall be excluded unless these have been pre-booked as a package tour and are inclusive in the total price of the package tour or have been approved by the Commissioner-General";

(b) in item 3—

(i) by the deletion of paragraph (c) and the substitution therefor of the following:

" (c) The supply of goods or services to a Donor in Zambia for official purposes of that Donor, where evidence of purchase is produced by that Donor or the

Ministry of Finance and Economic Development on behalf of the Donor, as the Commissioner-General may require."; and

- (ii) by the deletion of item(ii) of paragraph (d) and the substitution therefor of the following:

" (ii) provided by a Donor or by a contractor of the Donor, under a written agreement with the Republic of Zambia where evidence of purchase under that agreement is produced by the Donor or the Ministry of Finance and Economic Development, as the Commissioner-General may require."

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

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Development*