

## GOVERNMENT OF ZAMBIA

## STATUTORY INSTRUMENT NO. 13 OF 2001

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

The Value Added Tax (Zero-Rating)  
(Amendment) Order, 2001

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, 2001, 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

(1) This Order shall come into operation on the 27th January, 2001.

2. The principal Order is amended by—

Amendment  
of principal  
Order

(a) the insertion in the Second Schedule immediately after the heading "ZERO-RATED SUPPLIES AND IMPORTS" of paragraph 2 of the Order;

(b) the deletion of the figure 2; and

(c) in the introductory provision of that paragraph by the deletion of the word "Order" and the substitution therefor of the word "Schedule"

3. The Second Schedule to the Value Added Tax Act, in Part I of the appendix to the principal Order, is amended by the insertion immediately after item 5 of the following new item:

Amendment  
of Second  
Schedule to  
Cap. 331

(f) Hotel Accommodation in Livingstone District Accommodation in a hotel, lodge or similar establishment within Livingstone District between 31st January, 2001 and 31st December, 2002.

LUSAKA  
26th January, 2001  
[MFB.103/12/12]

DR K. KALUMBA,  
Minister of Finance and Economic  
Development