

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 12 OF 2002

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Exemptions) (Amendment) Order, 2002**

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, 2002, 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-
ment
S.I. No. 110
of 1996

(2) This Order shall come into operation on 2nd March, 2002.

2. The First Schedule to the principal Order is amended by the insertion after item 13 of the following new items:

Amendment
of First
Schedule

14. Treated and untreated mosquito nets:

- (a) finished mosquito nets (treated or untreated);
- (b) insecticide kits used to treat mosquito nets;
- (c) insecticides of public health used for the treatment of mosquito nets.

15. Road construction agreements entered into with the Government of the Republic of Zambia prior to 1st July, 1995.

LUSAKA
27th February, 2002
[MFB.103/12/12]

E.G. KASONDE,
*Minister of Finance and
National Planning*

*Copies of this Statutory Instrument can be obtained from the Government Printer,
P.O. Box 30136, 10101 Lusaka. Price K500 each.*

person carrying on the business shall be liable to make application to be registered by the Commissioner-General accordingly.

(4) For the purposes of calculating the turnover of a business that is attributable to taxable supplies, the supplies made in the course of the business before the tax commencement day shall be regarded as taxable if they would have been taxable had they been made after that day.

Revocation of
S.I. No. 26 of
1996

3. The Value Added Tax (Application for Registration) Order, 1996 is hereby revoked.

E.G. KASONDE,
*Minister of Finance and National
Planning*

LUSAKA
27th February, 2002
[MFB.103/12/12]