GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 37 OF 2002

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

The Value Added Tax (Exemptions) (Amendment) Order, 2002

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

1. This Order may be cited as the Value Added Tax Act (Exemptions) (Amendment) Order, 2002 and shall be read as one with the Value Added Tax Act (Exemptions) Order, 1996, in this Order referred to as the principal Order.

2. The First Schedule to the principal Order is amended by the Am deletion of sub-item (c) of item 7 and the substitution therefor of the following sub-item:

(c) the provision of credit, but not the principal, interest and other finance charges, charged by institutions engaged in leasing or hire purchase.

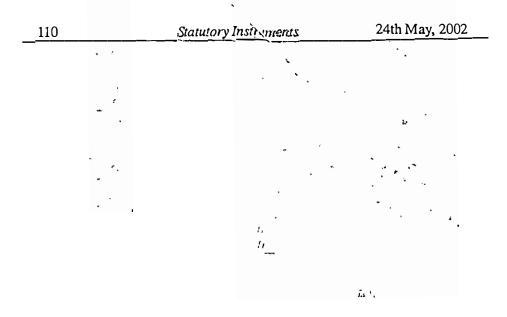
LUSAKA 19th May, 2002 [MFB.103/12/12] E. KASONDE, Minister of Finance and National Planning

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

Title

S.I. No. 110 of 1996

Amendment of First Schedule





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