

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 9 OF 2003

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

The Value Added Tax (Zero-Rating) (Amendment) Order, 2003

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, 2003 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 1st February, 2003.

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

Amendment
of Second
Schedule

(a) in paragraph (a) of item 1 by the insertion immediately after the words “ fresh edible vegetables,” of the word “ paprika ” and a comma;

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

(b) The supply of ancillary services, which are provided at the port of exportation of the goods under paragraph (a) and includes transport and packaging.;

(c) by the addition immediately after item 5 of the following new items:

6. Hotel Accommodation

Accommodation in a hotel, lodge or similar establishment within Livingstone District between 31st January, 2003 and 31st December, 2004.;

7. Mosquito nets

The following raw materials used for manufacturing mosquito nets:

(a) Polyester textured yam: HS Code 5402.33.00;

and

(b) Textile dyestuff; HS Code 3204.11.00.

LUSAKA

29TH JANUARY, 2003.

[MFB.103/17/47]

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