

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 12 OF 2005

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

The Value Added Tax (Zero-Rating) (Amendment)
Order, 2005

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, 2005 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

(2) This Order shall be deemed to have come into effect on 1st January, 2005.

2. The Second Schedule to the principal Order is amended by the deletion of item 4 and the substitution therefor of the following:

Amendment
of
Second
Schedule

4. **Hotel Accommodation**

Accommodation in a hotel lodge or similar establishment within Livingstone district between 1st January, 2005 and 31st December, 2009.

LUSAKA

27th January, 2005

[MFB. 103/53/1]

N. P. MAGANDE,
*Minister of Finance and
National Planning*

