## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 12 of 2008

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

The Value Added Tax Act (Exemptions)
(Amendment) Order, 2008

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, 2008, 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 commercement
- S.I. No.110 of 1996
- (2) This Order shall come into effect on 26th January, 2008.
- 2. The First Schedule to the principal Order is amended
  - (a) by the deletion of item 4 and the substitution therefor of the following item:
- Amendment of First Schedule

- 4. Books and Newspapers—
  - (a) Booklets, maps and charts; and
  - (b) Newspapers and journals.; and
- (b) in item 16 by the deletion of paragraph (f) and substitution therefor of the following new paragraph:
  - (f) Infant cereal and infant formula, when prepared and labelled as such.

N. P. Magande, Minister of Finance and National Planning

Lusaka 24th January, 2008 [MfB.103/53/2]