

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 3 OF 2009

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

**The Value Added Tax (Zero-Rating) (Amendment)**  
**Order, 2009**

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, 2009, 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  
~~amendment~~  
SI No. 109  
of 1996

(2) This Order shall come into effect on 31st January, 2009.

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

Amendment  
of Second  
Schedule

(a) in item 2 by the insertion immediately after sub-paragraph (ii) of paragraph (e) of the following new paragraphs:

(f) paragraphs (d) and (e) shall not apply to consumables as defined under the Customs and Excise (General) Regulations, 2000; and

S.I. No. 54  
of 2000

(g) goods or services supplied to or imported by a developer of a multi-facility economic zone, an industrial park or a business enterprise operating in the multi-facility economic zone or industrial park, licensed as such by the Zambia Development Agency where evidence of purchase is produced by the developer or the Commissioner-General, as the Commissioner-General may require.; and

(b) by the insertion immediately after item 8, of the following new items:

**9. Agricultural Equipment and Spares**

(a) Windmills and maize dehullers; and

(b) Two wheel tractor and accessories, tractors up to 60HP, ploughs, harrows, disc harrows, planters, seeders, rippers or sub-soilers, cultivators, pump sets, knap sack sprayers (agricultural sprayers).

**10. Ethanol based bio-fuel**

Green gel.

S. MUSOKOTWANE,  
*Minister of Finance and  
National Planning*

LUSAKA

30th January, 2009

(MFB/103/53/1)