GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 5 of 2010

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

The Value Added Tax (Zero-Rating) (Amendment) Order, 2010

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

1. (1) The Order may be cited as the Value Added Tax (Zero-Rating) (Amendment) Order, 2010, 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-

(2) This Order shall be deemed to have come into effect on 1st January, 2010.

S.I No. 110 of 1996

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, 2010 and 31st December, 2010.

LUSAKA 15th January, 2010 [MFB.103/53/1] DR S. MUSOKOTWANE,

Minister of Finance and

National Planning