

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 125 OF 2020

The Value Added Tax Act
(Laws, Volume 12, Cap. 331)**The Value Added Tax (Zero-Rating) (Amendment)
Order, 2020**

IN EXERCISE of powers contained in section 15 of the Value Added Tax Act, the following Order is made:

1. (1) This Order may be cited as the Value Added Tax (Zero-Rating) (Amendment) Order, 2020, and shall be read as one with the Value Added Tax (Zero-Rating) Order, 2014, in this Order referred to as the principal Order.

Title and
commence-
ment
SI No. 69 of
2014
- (2) This Order shall come into operation on 1st January, 2021.
2. The First Schedule to the principal Order is amended by the insertion of the following new Group immediately after Group 11:

Amendment
of First
Schedule

 12. Group 12 - Petroleum Products
 - (a) Petrol; and
 - (b) Diesel.

LUSAKA

31st December, 2020

[MFB/101/11/37]

DR B. K. E. NG'ANDU,
Minister of Finance

