

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 89 OF 2020

The Value Added Tax Act
(Laws, Volume 19, Cap 331)**The Value Added Tax (Zero Rating)**
(Amendment) Order, 2020

IN EXERCISE of the 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,
commence-
ment date
and
revocation
SI No. 69 of
2014

(2) This Order is deemed to have come into operation on 1st October, 2020, and shall stand revoked on 30th September, 2021.

2. The Schedule to the principal Order is amended in Group 5 by the insertion of the following new paragraph immediately after paragraph (c):

Amendment
of Schedule

(d) the following medical supplies:

- (i) diagnostic test instruments and apparatus;
- (ii) textile face mask without replaceable filter;
- (iii) gas masks with mechanical parts or replaceable filters;
- (iv) plastic face shields;
- (v) plastic gloves;
- (vi) other rubber gloves;
- (vii) knitted or crocheted gloves which have been impregnated or covered;
- (viii) textile gloves that are not knitted or crocheted;
- (ix) disposable hair nets;
- (x) protective garments for surgical or medical use;

- (xi) other protective garments of textiles of rubberised textile;
- (xii) protective garments made from plastic sheeting;
- (xiii) liquid filled thermometer for direct reading;
- (xiv) other thermometers;
- (xv) alcohol solution-undenatured 80% by volume;
- (xvi) alcohol solution-undenatured, 75% ethyl alcohol;
- (xvii) hand sanitizer;
- (xviii) other disinfectant preparations;
- (xix) medical, surgical or laboratory sterilizers;
- (xx) hydrogen peroxide in bulk;
- (xxi) hydrogen peroxide presented as a medicament;
- (xxii) hydrogen peroxide put up as a disinfectant preparation for cleaning surfaces;
- (xxiii) other chemical disinfectant;
- (xxiv) extra corporeal membrane oxygenation (ECMO);
- (xxv) patient monitoring devices electro-diagnostic apparatus;
- (xxvi) intubation kits; and
- (xxvii) paper bed sheets.

LUSAKA
28th October, 2020
[MFB.6/8/27]

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