

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 104 of 2021

**The Value Added Tax Act**  
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Zero Rating) (Amendment)**  
**Order, 2021**

IN EXERCISE of the powers contained in sections 15 and 51 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, 2021, 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  
S.I. No. 69  
of 2014

(2) This Order shall come into operation on 1st January, 2022.

2. The Schedule to the principal Order is amended in paragraph 2 by the deletion of the definition of "inclusive tour".

Amendment  
of paragraph  
2  
Amendment  
of Schedule

3. The Schedule to the principal Order is amended by the  
(a) deletion of Group 7 and the substitution therefor of the following:

**GROUP 7 - ENERGY SAVING APPLIANCES,  
MACHINERY AND EQUIPMENT**

- (a) fluorescent, hot cathode;
- (b) light emitting diode lamps;
- (c) light emitting diode modules;
- (d) solar water heaters;
- (e) solar panels;
- (f) solar streetlights;
- (g) solar charge control units;
- (h) electric accumulators

- (i) lead acid of a kind used for starting piston engines;
  - (ii) other lead acid accumulators;
  - (iii) nickel cadmium;
  - (iv) nickel iron; and
  - (v) other accumulators;
- (i) static converters;
- (j) electric generating sets
- (i) diesel or semi diesel generators; and
  - (ii) generators with spark ignition internal combustion piston engines;
- (k) liquefied Petroleum Gas (LPG) of HS codes
- (i) 2711.11.00: natural gas,
  - (ii) 2711.12.00: propane,
  - (iii) 2711.13.00: butanes,
  - (iv) 2711.14.00: ethylene, propylene, butylene and butadiene, and
  - (v) 2711.19.00: other similar products in gaseous state; and
- (l) stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non electric domestic appliances, and parts thereof, of iron or steel for cooking and plate warmers that use gas fuel or for both gas and other fuels; and

(b) deletion of Group 8 and the substitution thereof of the following:

**GROUP 8 AGRICULTURAL EQUIPMENT  
AND ACCESSORIES**

- (a) windmills;
- (b) hammer mills of HS code 8436.10.00;
- (c) maize dehullers;
- (d) two wheel tractors, including ploughs, harrows, disc harrows, planters, seeders, rippers or sub soilers, and cultivators of such tractors;

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- (e) tractors of HS codes 8701.91.10, 8701.92.10, 8701.93.10, 8701.94.10, 8701.95.10, including ploughs, harrows, disc harrows, planters, seeders, rippers or sub soilers and cultivators of such tractors;
  - (f) pumps of HS codes 8413.20.00, 8413.50.00, 8413.60.00, 8413.60.00, 8413.70.00 and 8413.81.00;
  - (g) sprayers;
  - (h) manure spreaders;
  - (i) balers;
  - (j) combine harvesters;
  - (k) irrigation systems;
  - (l) animal feed grinder or mixer;
  - (m) pelleting machine;
  - (n) dryers for agricultural products of HS code 8419.31.00;  
and
  - (o) Trailer of HS code 8716.20.00

LUSAKA  
30th December, 2021  
[MFB/64/9/4C]

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

