

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 105 of 2021**The Value Added Tax Act**  
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Exemption) (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 (Exemption) (Amendment) Order, 2021, and shall be read as one with the Value Added Tax (Exemption) Order, 2014, in this Order referred to as the principal Order.

Title and  
commence-  
ment  
S.I. No. 68  
of 2014

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

2. The Schedule to the principal Order is amendedô

Amendment  
of Schedule

(a) by the deletion of item 4 and the substitution therefor of the following:

4. *Publications*

(a) maps and charts;

(b) journals; and

(b) in item 10, by the deletion of paragraph (b) and the substitution therefor of the following:

S.I. No. 110  
Of 2020

(b) manufacturing inputs where duty is suspended under the Customs and Excise (Suspension) (Manufacturing Inputs) Regulations, 2020, subject to the same limitations and conditions that relate to the suspension of the duty and to such modification as may be specified therein.

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

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