## GOVERNMENT OF ZAMBIA

Statutory Instrument No. 64 of 2021

## The Value Added Tax Act (Laws, Volume 12, Cap. 331)

## The Value Added Tax (Zero-Rating) (Amendment) Order, 2021

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, 2021 and shall be read as one with the Value Added Tax (Zero-Rating) Order, 2014, in this Order reffered to as the principal Order.

Title and revocation

S.I No. 69 of 2014

- (2) The Order shall stand revoked on 31st October, 2021.
- 2. The First Scedule to the principal Order is amended by the insertion of the following new item under Group 9:

Amendment of First Schedule

(d) Cooking oil

Edgar C. Lungu,

President

Lusaka [31st May , 2021] [mfb/64/9/4c]