

## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 79 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 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 referred to as the principal Order.

Title,  
commencement  
and  
revocation  
SI No. 69 of  
2014

(2) This Order is deemed to have come into operation on 1st October, 2021 and shall stand revoked on 30th September, 2022.

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;
- (ixv) other thermometers;
- (xv) alcohol solution-undenatured 80% by volume;
- (xvi) alcohol solution-undenatured 75% ethyl alcohol;
- (xvii) hand sanitiser;
- (xviii) other disinfectant preparations;
- (xix) medical, surgical or laboratory sterilisers;
- (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) extracorporeal membrane oxygenation (ECMO);
- (xxv) patient motoring devices electro-diagnostic apparatus;
- (xxvi) intubation kits; and
- (xxvii) paper bed sheets.

LUSAKA

11th October, 2021

[MFB./101/11/40]

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