

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 81 OF 2013

The Value Added Tax Act
(Laws, Volume 19, Cap. 331)**The Value Added Tax (Exemption) (Amendment)**
Order, 2013

IN EXERCISE of the powers contained in section *fifteen* of the Value Added Tax Act, the following Order is hereby made:

1. (1) This Order may be cited as the Value Added Tax (Exemption) (Amendment) Order, 2013, and shall be read as one with the Value Added Tax (Exemption) Order, 2011, in this Order referred to as principal Order.

Title and
commence-
ment
SI. No. 49 of
2011

(2) This Order shall be deemed to have come into operation on 1st January, 2011.

2. The First Schedule to the principal Order is amended in Group 6 by the deletion of paragraph (a) and the substitution therefor of the following:

Amendment
to First
Schedule

(a) the sale or lease of an interest in land, other than the sale, lease or rental of commercial property;

LUSAKA

30th August, 2013

[MFB.101/11/37]

A. B. CHIKWANDA,
Minister of Finance

