

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 96 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 the principal Order.

Title and
commence-
ment
S. I. No. 49
of 2011

(2) This Order shall come into effect on 1st January, 2014.

2. Paragraph 2 of the First Schedule to the principal Order is amended—

Amendment
of First
Schedule

(a) in Group 6—

(i) by the deletion of paragraph (a) and the substitution therefor of the following:

(a) the sale or lease of an interest in land, other than—

(i) the sale, lease or rental of commercial property; and

(ii) the sale of a dwelling house by a person carrying on the business of constructing dwelling houses for sale;

(ii) by the deletion of paragraph (b) and

(iii) by the renumbering of paragraph (c) as paragraph (b);

(b) in Group 7, by the deletion of paragraph (g) and the substitution therefor of the following:

(g) uncirculated new currency of the Republic in notes and coins; and

(c) in Group 10, by the deletion of paragraph (a) and the substitution therefor of the following:

(a) goods in respect of which a rebate, refund or remission of duty is available under regulations 74, 75, 78, 79, 80, 82, 83, 84, 85A, 86, 87, 87A, 94 and 95 of the Customs and Excise (General) Regulations, 2000, subject to the same limitations and conditions as pertain to the rebate, refund or remission and to such modification as may be specified therein.

S. I. No. 49
of 2011

LUSAKA
17th October, 2013
[MFB.64/9/4C]

A. B. CHIKWANDA,
Minister of Finance