

Zambia

Value Added Tax Act

## Value Added Tax (Zero Rating) (Amendment) Order, 2020

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## Table of Contents

Value Added Tax (Zero Rating) (Amendment) Order, 2020	3
Statutory Instrument 37 of 2020	3
1. Title, commencement and revocation	3
2. Amendment of Group 5 of zero-rating order	3

**Zambia**  
**Value Added Tax Act**  
**Value Added Tax (Zero Rating) (Amendment) Order, 2020**

**Statutory Instrument 37 of 2020**

Published in [Government Gazette](#) on 27 April 2020

**Assented to on 27 April 2020**

**Commenced on 1 April 2020**

*[Up to date as at 27 April 2020]*

IN EXERCISE of powers contained in Section 15 of the Value Added Tax Act, the following Order is made:

**1. Title, commencement and revocation**

- (1) This Order may be cited as the Value Added Tax (Zero Rating) (Amendment) Order, 2020, and shall be read as one with the Value Added Tax (Zero Rating) Order, 2014, in this Order referred to as the principal Order.
- (2) This Order is deemed to have come into operation on 1st April, 2020 and shall stand revoked on 30th September, 2020.

**2. Amendment of Group 5 of zero-rating order**

Group 5 is amended by the insertion of the following new paragraph:

- (c) supplies for medical use:
  - (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/medical use;
  - (xi) Other Protective Garments of textiles of rubberized textile;
  - (xii) Protective garments made from plastic sheeting;
  - (xiii) Liquid Filled Thermometer for direct reading;
  - (xiv) Other thermometers;
  - (xv) Alcohol Solution undenatured 80% by volume;
  - (xvi) Alcohol Solution Undenatured, 75% ethyl alcohol;

- (xvii) Hand Sanitizer;
- (xviii) Other disinfectant preparations;
- (xix) Medical, Surgical or laboratory sterilizers;
- (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 Monitoring devices Electro diagnostic apparatus;
- (xxvi) Intubation kits; and
- (xxvii) Paper bed sheets.

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Minister of Finance