

GOVERNMENT OF ZAMBIA.

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**ACT**

No. 4 of 1981

Date of Assent: 18th March, 1981

**An Act to amend the Sales Tax Act**

[20th March, 1981

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1981, and shall be read as one with the Sales Tax Act, 1975, hereinafter referred to as the principal Act.

Short title and commencement. Act No. 5 of 1975

(2) This Act shall be deemed to have come into operation on the 31st January, 1981.

2. The principal Act is amended by the repeal of the First, Second and Third Schedules and the substitution therefor of the Schedules set out in the Appendix annexed to this Act.

Repeal and replacement of First, Second and Third Schedule

APPENDIX  
(Section 2)

## SALES TAX TARIFF

01.00

FIRST SCHEDULE  
(Section 4)GOODS LIABLE TO TAX AT THE RATE OF TWELVE AND A HALF PER CENTUM OF THE  
TAXABLE VALUE

## PART I

## IMPORTED GOODS

01.01 Goods imported into the Republic of Zambia other than—

- (a) those on which no customs duty is payable under the customs tariff set out in the First Schedule of the Customs and Exois Act (Cap. 662); and
- (b) those in respect of which a full drawback, refund, rebate or remission of duty is granted or on which duty is wholly suspended under the provisions of any regulation made under section *eighty-nine* of the Customs and Exois Act.

## PART II

## LOCALLY MANUFACTURED GOODS

Item	Description of Goods	C.C.C.N. Heading or Chapter Number	Statistical Unit
01.02	Packing containers of paper, paperboard and plastic material .. .. .	39 and 48	kg
01.03	Cotton and man-made woven fabrics .. .. .	55.09 56.07	m <sup>2</sup> m <sup>2</sup>
01.04	Mattresses and mattress support .. .. .	40.14 62.04 94.04	kg kg kg
01.05	Radio receivers and sound reproducers .. .. .	85.15 92.11	No. No.
01.06	Tarpaulins, tents, awnings and similar articles; motor vehicle canopies .. .. .	39.07 64.04 87.06	kg kg kg
01.07	Travel goods (for example, suitcases, travelling bags and chests, trunks, valises, haversacks, rucksacks, etc.) ..	42.02 43.03 44.28 46.03 73.40	kg kg kg kg kg
01.08	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods .. .. .	70.10	kg
01.09	Aerosol insecticides .. .. .	38.11	kg
01.10	Articles of copper .. .. .	74.17 74.19	kg kg
01.11	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware of iron, steel, copper, aluminium or plastic ..	39.07 73.38 74.18 76.15	No. No. No. No.

02.00 SECOND SCHEDULE  
(Section 4)

LOCALLY MANUFACTURED GOODS LIABLE TO SPECIFIED RATE OF TAX

Item	Description of Goods	C.C.C.N. Heading or Chapter Number	Statistical Unit	Rate of Tax
02.01	Tyres and tubes, of rubber .. .. .	40.11	kg	10%
02.02	Travelling rugs and blankets .. .. .	60.05 62.01	kg kg	10% 10%
02.03	Electricity .. .. .	27.17	kWh	10%
02.04	Pastry, biscuits, cakes and other fine bakers wares .. .. .	19.08	kg	20%
02.05	Jams, fruit jellies and marmalades .. .. .	20.05	kg	20%
02.06	Fruit otherwise prepared or preserved .. .. .	20.06	kg	20%
02.07	Fruit and vegetable juices .. .. .	20.07	kg	20%
02.08	Articles of apparel and clothing excluding baby napkins .. .. .	39, 60 and 61	No.	15%
02.09	Knitted or crocheted fabrics excluding mutton cloth .. .. .	60.01	m <sup>2</sup>	20%
02.10	Stockings, under-stockings, socks, ankle socks, sockettes and the like .. .. .	60.03 60.06 61.10	pair pair pair	25% 25% 25%
02.11	Footwear .. .. .	64.01 64.02 64.03 64.04	pair pair pair pair	15% 15% 15% 15%
02.12	Furniture .. .. .	44.27 83.04 94.01 94.03	kg kg kg kg	20% 20% 20% 20%
02.13	Television receivers .. .. .	85.15	No.	K50.00 each
02.14	Perfumery, cosmetics and toilet preparations .. .. .	33.06	—	50%
02.15	Motor vehicles for the transport of persons only:			
	A. Of an engine capacity not exceeding 1,000 cc .. .. .	87.02	No.	5%
	B. Of an engine capacity exceeding 1,000 cc but not exceeding 1,200 cc .. .. .	87.02	No.	10%
	C. Of an engine capacity exceeding 1,200 cc but not exceeding 1,600 cc .. .. .	87.02	No.	15%
	D. Of an engine capacity exceeding 1,600 cc .. .. .	87.02	No.	20%
02.16	Cement .. .. .	25.23	tonne	K8.00 per tonne
02.17	Sugar confectionery .. .. .	17.04	kg	20%
02.18	Paints, varnishes and lacquers .. .. .	32.09	litre	15%
02.19	Electric accumulators .. .. .	85.04	No.	15%
02.20	Gramophone records .. .. .	92.12	No.	20%

03.00

THIRD SCHEDULE  
(Section 4)

## GOODS AND SERVICES

Item	Description of Goods and Services	Rate of Tax
03.01	Goods and services provided by hotels and restaurants .. ..	10%
03.02	Dry cleaning and laundry .. ..	10%
03.03	Telecommunication services excluding those services rendered to the United National Independence Party, the Government or the government of any other country .. ..	10%