

GOVERNMENT OF ZAMBIA

ACT

No. 2 of 1984

Date of Assent: 13th March, 1984

An Act to amend the Sales Tax Act

[30th March, 1984

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1984, and shall be read as one with the Sales Tax Act, hereinafter referred to as the principal Act.

Short
title and
commence-
ment.
Cap. 663

(2) This Act shall be deemed to have come into operation on the 28th January, 1984.

2. Section *fourteen* of the principal Act is amended by the deletion of "two-and-a-half per centum" and the substitution therefor of "five per centum".

Amendment
of
section 14

3. The sales tax tariff set out in the Second Schedule to the principal Act is amended to the extent indicated in Appendix I hereto.

Amendment
of Second
Schedule

4. The sales tax tariff set out in the Third Schedule to the principal Act is amended to the extent indicated in Appendix II hereto.

Amendment
of Third
Schedule

APPENDIX I
(Section 3)
AMENDMENTS TO THE SECOND SCHEDULE

Heading No. (1)	Description of Goods (2)	CCCN Heading or Chapter No. (3)	Statistical Unit (4)	Rate of Tax (5)
2.03	By the deletion of the item and the substitution there- for of the following item:			
	2.03 Cotton and man-made woven fabrics	55.09 56.07	m ² m ²	20% 20%
2.14	By the deletion of the item and the substitution there- for of the following item:			
	2.14 Electricity	27.17	kWh	15%

APPENDIX II
(Section 4)
AMENDMENTS TO THE THIRD SCHEDULE

Heading No. (1)	Description of Goods (2)	CCCN Heading or Chapter No. (3)	Statistical Unit (4)	Rate of Tax (5)
3.03	By the deletion of the item and the substitution there- for of the following item:			
	3.03 Telecommunication services excluding those rendered to the United National Independence Party, the Government or the government of any other country	—	—	15%
3.05	By the deletion of the item and the substitution there- for of the following item:			
	3.05 Printing services excluding the printing of books, magazines, periodicals, newspapers and similar articles, but including price lists, catalogues, calendars, diaries, etc.	—	—	15%