

GOVERNMENT OF ZAMBIA

**ACT**

No. 2 of 1985

Date of Assent: 2nd April, 1985

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

[12th April, 1985

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1985, and shall be read as one with the Sales Tax Act, hereinafter referred to as the principal Act.

Short title and commencement. Cap. 663

(2) This Act shall be deemed to have come into operation on the 26th January, 1985.

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

Amendment of First Schedule

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

Amendment of Third Schedule

APPENDIX I

(Section 2)

AMENDMENTS TO THE FIRST SCHEDULE

Item 1.01 is amended in Column (4) by the deletion of "12½%" and the substitution therefor of "15%".

## APPENDIX II

(Section 3)

## AMENDMENTS TO THE SECOND SCHEDULE

Each item, the number of which appears in Column (A) below, is deleted and the respective item set out in Column (B) below is substituted therefor:

Column (A)	Column (B)				
	Column 1	Column 2	Column 3	Column 4	Column 5
	Item	Description of Goods	CCCN No. or Chapter No.	Stati- stical Unit	Rate of tax as percent- age of taxable value
2.36	2.36	Natural yeast (active or inactive)	21.06	kg	15%
2.38	2.38	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain, china or other kinds of pottery	69.11 69.12	kg/No. kg/No.	15% 15%
2.42	2.42	Brooms, brushes and feather dusters	96.01 96.02 96.03 96.04	kg kg kg kg	15% 15% 15% 15%
2.43	2.43	Iron or steel castings being articles of iron or steel	73.38 73.40	kg kg	15% 15%
2.44	2.44	Metal containers for the commercial packing, storage or transport of goods such as fruit, preserves, etc.	73.23 76.10 77.03	No. No. No.	15% 15% 15%
2.45	2.45	Electrical machinery and equipment	Chapter 85	kg	15%
2.46	2.46	Electric cables, of copper	83.23	kg	15%

APPENDIX III  
(Section 4)

## AMENDMENTS TO THE THIRD SCHEDULE

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i> Rate of tax as percentage of taxable value
Item	Taxable Services	
3.02	By the deletion of the item and the substitution therefor of the following item: 3.02 Dry cleaning and laundry services	15%

