

GOVERNMENT OF ZAMBIA

ACT

No. 26 of 1988

Date of Assent: 27th December, 1988

An Act to amend the Sales Tax Act

[30th December, 1988

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) (No. 2) Act, 1988, and shall be read as one with the Sales Tax Act in this Act referred to as the principal Act.

Title and commencement, Cap. 663

(2) This Act shall come into operation on the 26th November, 1988.

2. The First Schedule to the principal Act is repealed and the First Schedule in Appendix I is substituted therefor.

Repeal and replacement 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.

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.

Amendment of Third Schedule

APPENDIX I
(Section 2)
SALES TAX TARIFF
FIRST SCHEDULE
(Section 4)
IMPORTED GOODS

The goods listed in column (2) of the table below shall be liable if imported, to tax at the rate shown in column (4):

Column (1) Item	Column (2) Description of Goods	Column (3) CCCN Heading or Chapter No.	Column (4) Rate of tax as percentage of taxable value
1.01	<p>Goods imported into the Republic other than those in respect of which:</p> <p>(a) no customs duty is payable under the customs tariff set out in the First Schedule of the Customs and Excise Act, Cap 662;</p> <p>(b) a full drawback, refund, rebate or remission of duty is granted or on which duty is wholly suspended under the provisions of any regulations made under section <i>eighty-nine</i> of the Customs and Excise Act, Cap. 662; and</p> <p>(c) goods falling under Heading Nos 87.01.90; 87.02.99 and 87.04.00</p>	Chapters 1 to 100	20%

APPENDIX II
(Section 3)
SECOND SCHEDULE
(Section 4)

LOCALLY MANUFACTURED GOODS

The locally manufactured goods listed in column (2) of the table below shall be liable to tax at the rate shown in column (5):

Column (1) Item	Column (2) Description of Goods	Column (3) CCCN Number or Chapter	Column (4) Statistical Unit	Column (5) Rate of tax
6.09	Ice cream	21.07	kg	15%
6.15	Fruit and vegetable juices requiring dilution before use	20.07	dekalitre	10%
6.16	Fruit and vegetable juices not requiring dilution before use	20.07	dekalitre	15%
10.00	Products of dental hygiene such as dentifrices, mouth washes, oral perfumes, denture cleaners and denture fixative pastes and powders		33.06	5%
18.00	Tableware and other articles of a kind commonly used for domestic or toilet purposes and sanitary ware for indoor use, and parts of such articles and ware of iron, steel, copper, aluminium, plastic, porcelain, china or other kinds of pottery; of glass or mica; of cement, concrete, asbestos, asbestos-cement, natural stone (limestone and marble, granite and porphyry serpentine, etc.) with lime or cement or other binders (for example artificial plastic materials); of ceramic; of earthen or other artificial stone or mineral substances not elsewhere specified or included; and of wood	Cap. 25 32.3 39.07 44.24 68.11 68.12 68.13 68.15 68.16 69.10 69.11 69.12 69.13 69.14 Cap. 70, 73, 74 and 76	kg	20%
27.00	Bed linen, table linen toilet linen, curtains and other furnishing articles	62.02	kg	20%
45.00	Printed matter, such as price lists, catalogues, calendars, diaries, etc., but excluding books, magazines, periodicals, newspapers and similar publications; articles of stationery, plain or printed	Cap. 48 and 49	kg	20%
58.00	Floor tiles, wall tiles and roofing tiles	68.11 68.12	kg	20%
62.00	Pillows and cushions	40.12 40.14 62.04 62.05 94.04	kg	15%

Column (1) Item	Column (2) Description of Goods	Column (3) CCCN Number or Chapter	Column (4) Statistical Unit	Column (5) Rate of tax
63.00	Edible animal or vegetable oils and fats; imitation lard and other prepared edible fats	Cap. 15	kg	5%
64.00	Soap; organic surface-active products, preparations and agents; washing and cleaning preparations, whether or not containing soap:	Cap. 34.01 34.02		
64.10	Soap		kg	5%
64.20	Other		kg	5%
65.00	Name plates, sign plates, numbers, letters and other signs of base metal, plastic or wood.	Cap. 39, 44 and 83	kg	15%

APPENDIX III
(Section 4)

THIRD SCHEDULE
(Section 4)

TAXABLE SERVICES

The services listed in column (2) of the table below shall be liable to tax at the rate shown in column (3):

Column (1) Item	Column (2) Taxable Services	Column (3) Rate of tax as Percentage of taxable value
009	Garage services such as vehicle maintenance, repairs, spray painting, panel beating etc.	15%
010	Vehicle, boat and launch hire services	15%
014	Services provided by Customs Clearing and Forwarding Agents	15%
015	Typewriter and office machine maintenance and repair services	15%
016	Engine reconditioning	15%
017	Driving school instruction	15%
018	Plant equipment hire	15%