

GOVERNMENT OF ZAMBIA

ACT

No. 26 of 1989

Date of Assent: 26th December, 1989

An Act to amend the Sales Tax Act

[29th December, 1989]

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1989, and shall be read as one with the Sales Tax Act, in this Act referred to as the principal Act.

Short Title
and commencement
Cap. 683

(2) This Act shall come into operation on the 18th November, 1989.

2. Section *two* of the principal Act is amended in subsection (1) by the insertion in the appropriate places of the following new definitions:

Amendment
of section 2

“hire” means obtaining on payment the temporary use of assets, such as plant, equipment or vehicles, but does not include hire-purchase or lease-hire;

“motor vehicle” shall have the meaning ascribed to it in the Roads and Road Traffic Act.

Cap. 766

3. (1) Section *seven* of the principal Act is amended—

Amendment
of section 7

(a) in subsection (1) by the deletion of “fifty thousand kwacha” and the substitution therefor of “one hundred thousand kwacha”;

(b) in subsection (2) by the deletion of “more than twenty five thousand kwacha but less than fifty thousand kwacha” and the substitution therefor of “more than fifty thousand kwacha but less than one hundred thousand kwacha”;

4. Section *twenty-two* of the principal Act is amended in subsection (2) by the deletion of “two-and-a-half per centum” and the substitution therefor of “five per centum”.

Amendment
of section 22

5. The Second Schedule to the principal Act is amended to the extent indicated in Appendix I hereto.

Amendment
of the Second
Schedule

6. The Third Schedule to the principal Act is amended to the extent indicated in Appendix II hereto.

Amendment
of the Third
Schedule

APPENDIX I

(Section 5)

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	Column 2	Column 3	Column 4	Column 5
Item	Description of Goods	CCCN No of Chapter No	Statistical Unit	Rate of tax as percentage of taxable value
2.00	Packing containers of paper, paper board plastic material and polypropylene including lids and covers	39	Kg	20%
		48	Kg	20%
6.03	Preparation of meat or fish	62	Kg	20%
		16	Kg	10%
6.04	Macaroni, spaghetti and similar products	19.03	Kg	10%
6.06	Bakers wares'	19.07	Kg	10%
		19.08	Kg	10%
6.07	Syrups, treacles, natural and artificial honey and other sugar confectionery	17	Kg	20%
43.00	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plungers, case corner protectors of base metals	83.13	Kg	20%
66.00	Plastic and rubber hose pipes	39	metre	20%
		40	metre	20%
67.00	Date, sealing and numbering stamps and the like	98.07	No.	10%
68.00	Candles	34.06	No.	10%
69.00	Diamond mesh and welded wire mesh	73.27	No.	10%
70.00	Padlocks and locks, and keys thereof	83.01	Kg	10%
71.00	Combs, hair slides and the like	98.12	Kg	10%
72.00	Fishing nets	56.07	Kg	10%
73.00	Ball-point pens and pencils	98.03	Kg	10%
		98.05	Kg	10%