GOVERNMENT OF ZAMBIA

ACT

No. 27 of 1989

Date of Assent: 26th December, 1989

An Act to amend the Lotteries Act

29th December, 1989

ENACTED by the Parliament of Zambia.

Enactment

- 1. (1) This Act may be cited as the Lotteries (Amendment) Act, 1989, and shall be read as one with the Lotteries Act, in this Act referred to as the principal Act.
- Short title and commencement Cap. 427
- (2) This Act shall come into operation on 1st January, 1990.

Amendment of section 3

- 2. Section three of the principal Act is amended—
 - (a) in subsection (2) by the deletion of "one thousand kwacha" and the substitution therefor of "ten thousand kwacha"; and
 - (b) in subsection (3) by the deletion of "one hundred kwacha" and substitution therefor of "two thousand kwacha".
- 3. Section five of the principal Act is amended in subsection (3) by the deletion of "one hundred kwacha" and the substitution therefor of "two thousand kwacha".

Amendment of section 5

4. Section twelve of the principal Act is amended in subsection (3) by the deletion of "one hundred kwacha".

Amendment of section 12

5. Section thirteen of the principal Act is amended in subsection (4) by the deletion of "one hundred kwacha" and the substitution therefor of "two thousand kwacha".

Amendment of section 13

APPENDIX II (Section 6)

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):

| Oolumn 1 | Oolumn 2 | Golumn 3 |
|----------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| Item | Taxable Services | Rate of tax as percentage of taxable value |
| 006'; | Hair-dressing including hair plaiting, perming, outting, shaving, shampooing and the like; beauty treatment | 15% |
| 010 | Motor vehicle, boat and launch hire services | 15% |
| 011 | Automatic data processing and computer services, computer hire, repair and maintenance services | 15% |
| 013 | Television, video and video tapes and video disc hire services | 15% |
| 014 | Customs clearing and forwarding services | 15% |
| 019 | Electrical equipment repair and maintenance services | 10% |
| 020 | Cash register machine hire, maintenance and repair services | 10% |
| 021 | Cleaning services for buildings and premises (including contents): motor vehicle washing | 15% |
| 022 | International air travel | 10% |
| 023 | Hire, maintenance and repair of telecommunications apparatus | 15% |

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