

GOVERNMENT OF ZAMBIA

ACT

No. 33 of 1990

Date of Assent: 23rd January, 1991

An Act to amend the Sales Tax Act

[1st February, 1991

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1990, and shall be read as one with the Sales Tax Act, in this Act referred to as the principal Act.

Short  
title and  
commence-  
ment  
Cap. 663

(2) Sections *two, three, four and five* shall come into operation on 17th November, 1990.

(3) Section *six* shall come into operation on 1st January, 1991.

2. Section *six* of the principal Act is amended in subsection (1) by the deletion of paragraph (c) and the substitution therefor of the following paragraph:

Amendment  
of  
section 6

(c) in the case of taxable goods imported into Zambia, the sum of the following amounts:

- (i) the value of such taxable goods ascertained for the purpose of customs duty in accordance with the Customs and Excise Act, whether or not any customs duty is payable on such goods;
- (ii) the amount of customs duty, if any, payable on such goods; and
- (iii) twenty per centum of the sum of (i) and (ii) above.

Year	...	...	...	...
1907	...	...	...	...
1908	...	...	...	...
1909	...	...	...	...
1910	...	...	...	...
1911	...	...	...	...
1912	...	...	...	...
1913	...	...	...	...
1914	...	...	...	...
1915	...	...	...	...
1916	...	...	...	...
1917	...	...	...	...
1918	...	...	...	...
1919	...	...	...	...
1920	...	...	...	...
1921	...	...	...	...
1922	...	...	...	...
1923	...	...	...	...
1924	...	...	...	...
1925	...	...	...	...
1926	...	...	...	...
1927	...	...	...	...
1928	...	...	...	...
1929	...	...	...	...
1930	...	...	...	...
1931	...	...	...	...
1932	...	...	...	...
1933	...	...	...	...
1934	...	...	...	...
1935	...	...	...	...
1936	...	...	...	...
1937	...	...	...	...
1938	...	...	...	...
1939	...	...	...	...
1940	...	...	...	...
1941	...	...	...	...
1942	...	...	...	...
1943	...	...	...	...
1944	...	...	...	...
1945	...	...	...	...
1946	...	...	...	...
1947	...	...	...	...
1948	...	...	...	...
1949	...	...	...	...
1950	...	...	...	...
1951	...	...	...	...
1952	...	...	...	...
1953	...	...	...	...
1954	...	...	...	...
1955	...	...	...	...
1956	...	...	...	...
1957	...	...	...	...
1958	...	...	...	...
1959	...	...	...	...
1960	...	...	...	...
1961	...	...	...	...
1962	...	...	...	...
1963	...	...	...	...
1964	...	...	...	...
1965	...	...	...	...
1966	...	...	...	...
1967	...	...	...	...
1968	...	...	...	...
1969	...	...	...	...
1970	...	...	...	...
1971	...	...	...	...
1972	...	...	...	...
1973	...	...	...	...
1974	...	...	...	...
1975	...	...	...	...
1976	...	...	...	...
1977	...	...	...	...
1978	...	...	...	...
1979	...	...	...	...
1980	...	...	...	...
1981	...	...	...	...
1982	...	...	...	...
1983	...	...	...	...
1984	...	...	...	...
1985	...	...	...	...
1986	...	...	...	...
1987	...	...	...	...
1988	...	...	...	...
1989	...	...	...	...
1990	...	...	...	...
1991	...	...	...	...
1992	...	...	...	...
1993	...	...	...	...
1994	...	...	...	...
1995	...	...	...	...
1996	...	...	...	...
1997	...	...	...	...
1998	...	...	...	...
1999	...	...	...	...
2000	...	...	...	...
2001	...	...	...	...
2002	...	...	...	...
2003	...	...	...	...
2004	...	...	...	...
2005	...	...	...	...
2006	...	...	...	...
2007	...	...	...	...
2008	...	...	...	...
2009	...	...	...	...
2010	...	...	...	...
2011	...	...	...	...
2012	...	...	...	...
2013	...	...	...	...
2014	...	...	...	...
2015	...	...	...	...
2016	...	...	...	...
2017	...	...	...	...
2018	...	...	...	...
2019	...	...	...	...
2020	...	...	...	...
2021	...	...	...	...
2022	...	...	...	...
2023	...	...	...	...
2024	...	...	...	...
2025	...	...	...	...
2026	...	...	...	...
2027	...	...	...	...
2028	...	...	...	...
2029	...	...	...	...
2030	...	...	...	...

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Description of Goods	CCCN No. or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
		55.08	kg	20%
		56.05	kg	20%
		56.06	kg	20%
50.00	Motor vehicles	Cap. 87	No.	10%
74.00	Petroleum jelly	27.12	kg	20%
75.00	Floor coverings	Cap. 39	kg	20%
76.00	Leather and composition leather; articles of leather or composition leather	Cap. 41	kg	20%
		42.05	kg	20%
77.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	68.09	kg	20%
78.00	Reservoirs, tanks, vats and similar containers	73.22	kg	10%
		74.09	kg	10%
		76.09	kg	10%
		79.06	kg	10%
		80.06	kg	10%
79.00	Paper clips and pins	Cap. 73	kg	20%
		Cap. 74	kg	20%
80.00	Scouring wire, steel wool and polishing pads	39.07	kg	20%
		73.38	kg	20%
		Cap. 74	kg	20%
81.00	Spare parts for boilers, machinery and mechanical appliances and electrical machinery and equipment; vehicle parts	Cap. 84	kg	10%
		Cap. 85	kg	10%
		Cap. 87	kg	10%
82.00	Instantaneous or storage water heaters	84.17	kg	10%
		85.12	kg	10%
83.00	Nails	73.31	kg	15%
		74.15	kg	15%
		76.16	kg	15%
84.00	Bicycles	87.10	No.	5%
85.00	Other made up articles including dress patterns but excluding life-jackets and life-belts	62.05	kg	10%

APPENDIX III

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):

Item	Description of Services	Rate of Tax
001	Services provided by a hotel or restaurant, including room service and other attendance (and goods provided with such services)	10%
009	Garage services such as vehicle maintenance, repairing, spray painting, panel beating, etc; auto-electrical repair services	15%
018	Engine and vehicle reconditioning	15%
022	Air travel (domestic and international)	10%

APPENDIX IV

The Harmonised Commodity Description and Coding System Transposition

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	Column 2	Column 3	Column 4
Item	Description of Goods	Chapter or Heading No.	Rate of tax as percentage of taxable value
1.01	Goods imported into the Republic other than those in respect of which: (a) no customs duty is payable under the customs tariff set out in the First Schedule of the Customs and Excise Act, Cap. 662; and (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 eighty-nine of the Customs and Excise Act, Cap. 662	Chapter 1 to 99	20%

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Description of Goods	Code, Heading or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
17.00	Jewellery and articles of precious metal or metal clad with precious metal, of precious stones or semi-precious stones; imitation Jewellery	Cap.71	kg	20%
18.00	Electric batteries:			
18.10	Primary cells and primary batteries and parts thereof	85.08	kg	15%
18.20	Accumulators, including separators therefor, whether or not rectangular (including square) and other parts thereof	85.07	No.	20%
19.00	Radio receivers and sound reproducers	85.19 85.27	No. No.	15% 15%
20.00	Gramophone records	85.24	No.	20%
21.00	Recorded tapes and similar sound reproducing media	84.24	No.	30%
22.00	Television receivers	85.28	No.	20%
23.00	Mattress supports; articles of bedding and similar furnishing for (example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	39.26 40.16 63.06 94.04 63.01	No. No. No. No. kg	15% 15% 15% 15% 10%
24.00	Blankets and travelling rugs	63.01	kg	10%
25.00	Bed linen, table linen, toilet linen and kitchen linen	63.02	kg	15%
26.00	Curtains (including drapes) and interior blinds; curtain or bed valances	63.03	kg	15%
27.00	Other furnishing articles, excluding those heading No. 94.04	63.04	kg	15%
28.00	Other made up articles, including dress patterns but excluding life-jackets and life belts	63.07	kg	15%
29.00	Travelling bags, trunks and similar travelling goods	42.02 46.02 73.28 98.05	kg kg kg kg	20% 20% 20% 20%
30.00	Tarpaulins, sails, for boats, sailboards or land craft, awnings, sunblinds, tents and camping goods; motor vehicle canopies	39.06 63.06 87.08	kg kg kg	15% 15% 15%
31.00	Carboys, bottles, flasks, jars, pots and other containers, of glass, excluding phials and ampoules, of			

Sales Tax  
(Amendment)

[No. 33 of 1990 145

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Description of Goods	Code, Heading or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
	a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	70.10	kg	20%
32.00	Tubes, pipes and hoses	39.17	kg	20%
		40.19		
33.00	Other tubes and pipes	68.10	kg	20%
		68.11	kg	20%
		69.06	kg	20%
		Cap. 73	kg	20%
		74.11	kg	20%
		74.12	kg	20%
		76.08	kg	20%
		76.09	kg	20%
		78.05	kg	20%
		79.06	kg	20%
		80.06	kg	20%
		83.07	kg	20%
34.00	Pneumatic tyres of rubber	40.11	kg	15%
35.00	Retreaded pneumatic tyres of rubber, solid or cushion tyres, interchangeable tyres treads and tyres flap, of rubber			
		40.12	kg	15%
36.00	Inner tubes of rubber	40.13	kg	15%
37.00	Brooms, brushes, mops and feather dusters	96.03	kg	20%
38.00	Aerosol insecticides	38.03	kg	20%
39.00	Footwear	Cap. 64	Pair	15%
40.00	Cement	25.23	Tonne	5%
41.00	Other articles of copper	74.19	kg	20%
42.00	Cast articles of iron or steel	73.25	kg	20%
43.00	Metal containers for the commercial packing, storage or transport of goods such as fruit, preserves, etc. lids and covers			
		73.10	kg	20%
		73.11	kg	20%
		76.11	kg	20%
		76.12	kg	20%
		76.13	kg	20%
44.00	Electrical machinery and equipment	Cap. 85	No.	20%
45.00	Electric cables	85.44	kg	20%
46.00	Stoppers, caps and lids including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal	83.09	kg	20%
47.00	Electrical energy	27.16	kwa	15%
48.00	Paper or paperboard; articles of paper pulp of paper or paperboard excluding newsprint, cigarette paper, school exercise books and napkins for babies			
		Cap. 48	kg	15%
49.00	Pictures and other products of the printing industry; excluding manuscripts, typescripts and plans, printed books, newspapers, journals and periodicals; but including stationery, plain or printed			
		Cap. 48	kg	20%
		Cap. 49	kg	20%

THIRD SCHEDULE  
The services listed in column (1) are taxable in accordance with the rates specified in column (2).

Column 1	Column 2	Column 3
Services	Rate of tax as percentage of value	Rate of tax as percentage of value
001	10%	10%
002	10%	10%
003	10%	10%
004	10%	10%
005	10%	10%
006	10%	10%
007	10%	10%
008	10%	10%
009	10%	10%
010	10%	10%
011	10%	10%
012	10%	10%
013	10%	10%
014	10%	10%
015	10%	10%
016	10%	10%
017	10%	10%
018	10%	10%
019	10%	10%
020	10%	10%
021	10%	10%
022	10%	10%
023	10%	10%
024	10%	10%
025	10%	10%
026	10%	10%
027	10%	10%
028	10%	10%
029	10%	10%
030	10%	10%
031	10%	10%
032	10%	10%
033	10%	10%
034	10%	10%
035	10%	10%
036	10%	10%
037	10%	10%
038	10%	10%
039	10%	10%
040	10%	10%
041	10%	10%
042	10%	10%
043	10%	10%
044	10%	10%
045	10%	10%
046	10%	10%
047	10%	10%
048	10%	10%
049	10%	10%
050	10%	10%