GOVERNMENT OF ZAMBIA

ACT
No. 28 of 1992

Date of Assent: 27th July, 1992

An Act to amend the Sales Tax Act

[31st July, 1992

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) (No. 2) Act, 1992, 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 1st July, 1992.

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

Amendment of section 6

(ii) the amount of customs and excise duty, if any, payable on such goods; and

3. The First Schedule to the principal Act is amended by the deletion of sub-item (c) in column 2 of item 1.01 and by the substitution therefor of the following sub-item:

Amendment of First Schedule

(c) excise duty is payable under the Second Schedule of the Customs and Excise Act, Cap. 662, except for those goods listed on the Fourth Schedule, which shall be liable to tax.

4. The principal Act is amended by the insertion immediately after the Third Schedule of the Fourth Schedule set out in the Appendix to this Act.

Insertion of Fourth Schedule

APPENDIX
(*Section* 4)

FOURTH SCHEDULE
(*Section* 4)

Locally manufactured goods liable to excise duty under the Second Schedule of Cap. 662.

The locally manufactured excisable goods listed in Column (2) of the table below shall be liable to tax at the rate of 20% of the excise duty-inclusive taxable value.

Column 1	*Column* 2
Item	*Description of Goods*
4001	Cigarettes
4002	Clear beer
4003	Potable spirits
4004	No-alcoholic aerated beverages, whether or not flavoured

GOVERNMENT OF ZAMBIA

ACT
No. 29 of 1992

Date of Assent: 27th July, 1992

An Act to amend the Kenneth Kaunda Foundation Act

[31st July, 1992

ENACTED by the Parliament of Zambia.

1. This Act may be cited as the Kenneth Kaunda Foundation (Amendment) Act, 1992, and shall be read as one with the Kenneth Kaunda Foundation Act, in this Act referred to as the principal Act.

2. The principal Act is amended in the long title by the deletion of " Kenneth Kaunda " and the substitution therefor of " Zambia Educational Publishing House ".

3. The principal Act is amended in the short title by the deletion of " Kenneth Kaunda " and the substitution therefor of " Zambia Educational Publishing House ".

4. Section *two* of the principal Act is amended by the deletion in the definition of " Foundation " of the words " Kenneth Kaunda " and the substitution therefor of " Zambia Educational Publishing House ".

5. Section *three* of the principal Act is amended by the deletion of the words " Kenneth Kaunda " and the substitution therefor of " Zambia Educational Publishing House ".

6. The principal Act is amended by the repeal of section *four* and the substitution therefor of the following section:

4. (1) The Zambia Educational Publishing House shall be composed of—

   (a) the Permanent Secretary, Ministry of Education who shall be the Chairman;

   (b) the Permanent Secretary, Ministry of Finance who shall be the Vice-Chairman;

   (c) four persons from the private sector appointed by the Minister.

Marginalia:
Enactment
Short title
Cap. 237
Amendment of long title
Amendment of short title
Amendment of section 2
Amendment of section 3
Repeal and replacemen of section 4
Composition of Foundation

(2) The members of the Zambia Educational publishing House shall be paid such remuneration and allowances as the Minister may determine.

Amendment of section 16

7. Section *thirteen* of the principal Act is amended in subsection (3) by the deletion of " Minister " and the substitution therefor of " Foundation ".