

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 15 OF 1980

The Sales Tax Act
(Act No. 5 of 1975)

The Sales Tax (Amendment) Regulations, 1980

IN EXERCISE of the powers contained in section *thirty-eight* of the Sales Tax Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1980, and shall be read as one with the Sales Tax Regulations, hereinafter referred to as the principal Regulations.

Title and
commence-
ment,
S.I. No. 59
of 1975

(2) These Regulations shall come into operation on the 26th January, 1980.

2. Regulation 9 of the principal Regulations is revoked and the following regulation is substituted therefor:

Revocation
and
replacement
of regula-
tion 9

9. (1) Subject to the provisions of section *twenty-three* of the Act, a rebate or drawback of tax shall be granted on all goods imported or acquired locally by a registered dealer, for use in producing taxable goods for sale.

Rebate or
drawback
of tax

(2) The rebate or drawback of tax referred to in sub-regulation (1) shall be granted only as a credit against any tax paid by a registered dealer who has used taxed goods in the production of taxable goods.

3. The Second Schedule to the principal Regulations is hereby revoked.

Revocation
of Second
Schedule

LUSAKA
23rd January, 1980
[SF.45/1]

K. S. K. MUSOKOTWANE,
Minister of Finance