## GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 14 of 1982

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

## The Sales Tax (Amendment) Regulations, 1982

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, 1982, and shall be read as one with the Sales Tax Regulations, hereinafter referred to as the principal Regulations.

Title and commencement. S.I. No. 59 of 1975

- (2) These Regulations shall come into operation on the 30th January, 1982.
- 2. Regulation 11 of the principal Regulations is amended by the deletion of "five kwacha" and the substitution therefor of "ten kwacha".

Amendment of regulation

3. Regulation 12 of the principal Regulations is amended by the deletion of "ten kwacha" and the substitution therefor of "twenty kwacha".

Amendment
of /
regulation
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LUSAKA 28th January, 1982 [SF.43/24] K. S. K. MUSOKOTWANE,

Minister of Finance

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