

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 46 OF 1987

The Sales Tax Act
(Laws, Volume XIII, Cap. 663)

The Sales Tax (Amendment) Regulations, 1987

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

- | | |
|---|-------------------------------------|
| 1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1987, and shall be read as one with the Sales Tax Regulations, hereinafter referred to as the principal Regulations. | Title

Cap. 663,
p. 28 |
| 2. Regulation 9 of the principal Regulations is amended by the deletion of sub-regulation (1) and the substitution thereof of the following sub-regulation:

(1) Subject to the provisions of section <i>twenty-three</i> of the Act, a drawback or rebate of tax shall be granted on all goods imported or acquired locally by a registered dealer, for use in the production and packing of taxable goods for sale excluding returnable trade containers. | Amendment
of
regulation 9 |
| 3. Regulation 10 of the principal Regulations is amended by the deletion of sub-regulation (1) and the substitution thereof of the following sub-regulation:

(1) Subject to the other provisions of this regulation, a remission of tax shall be granted in respect of taxable goods exported within one year following the date on which they were manufactured. | Amendment
of
regulation
10 |
| 4. Regulation 11 of the principal Regulations is amended by the deletion of "twenty-five kwacha" and the substitution thereof of "fifty kwacha", | Amendment
of
regulation
11 |
| 5. Regulation 12 of the principal Regulations is amended by the deletion of "twenty kwacha" and the substitution thereof of "fifty kwacha". | Amendment
of
regulation
12 |

Amendment
of
regulation
13

6. Regulation 13 of the principal Regulations is amended by the deletion of sub-regulation (2) and the substitution thereof of the following sub-regulation:

(2) The provisions of sub-regulation (1), in as far as they apply to a school or hospital, shall not include motor vehicles for the transport of persons.

LUSAKA
29th January, 1987
[SF.42/7/26]

KEBBY S. K. MUSOKOTWANE,
Minister of Finance