

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 46 OF 1992

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

The Sales Tax (Suspension) Regulations, 1992

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

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| 1. These Regulations may be cited as the Sales Tax (Suspension) Regulations, 1992. | Title |
| 2. The Sales Tax specified in the First Schedule to the Act is wholly suspended in so far as it applies to— (a) goods falling under the tariff headings listed in Part I of the First Schedule to these Regulations; and (b) goods listed by the tariff headings and descriptions in Part II of the First Schedule to these Regulations. | Suspension of tax on goods. |
| 3. The Sales Tax specified in the Third Schedule to the Act in so far as it applies to the services set out in Second Schedule to these Regulations is suspended to the extent shown therein. | Suspension of tax on services |
| 4. The Sales Tax (Suspension) Regulations, 1991, are hereby revoked. | Revocation of S.I. No. 54 of 1991 |

FIRST SCHEDULE
(Regulation 2)

PART I

TARIFF HEADINGS ON WHICH SALES TAX IS SUSPENDED:

| | | | |
|------------|------------|------------|------------|
| 0102.10.10 | 0713.31.10 | 1209.21.00 | 1901.10.00 |
| 0102.10.20 | 0713.32.10 | 1209.22.00 | 2207.20.10 |
| 0103.91.90 | 0713.33.10 | 1209.23.00 | 2501.00.90 |
| 0103.92.90 | 0713.39.10 | 1209.24.00 | 2710.00.10 |
| 0104.10.21 | 0713.40.10 | 1209.25.00 | 3004.50.00 |
| 0104.10.22 | 0713.50.10 | 1209.26.00 | 3004.90.00 |
| 0104.20.20 | 0713.90.10 | 1209.29.00 | 3402.90.10 |
| 0407.00.10 | 10.01 | 1209.30.00 | 3821.00.00 |
| 0506. 7.00 | 1003.00.10 | 1209.91.00 | 4701.00.00 |
| 0506.90.10 | 1005.10.00 | 1209.99.00 | 4702.00.00 |
| 0506.90.90 | 1005.90.00 | 1211.10.00 | 4705.00.00 |
| 0511.10.00 | 1007.00.00 | 1211.20.00 | 4801.00.00 |
| 0701.10.00 | 1209.11.00 | 1211.90.00 | 4901.10.00 |
| 0713.10.10 | 1209.19.00 | 1504.10.00 | 4901.91.00 |

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|------------|------------|------------|------------|-------------|
| 4901.99.00 | 8433.40.00 | 8446.29.00 | 8462.29.00 | 848 |
| 4902.10.00 | 8433.51.00 | 8446.30.00 | 8462.31.00 | 848 |
| 4902.90.00 | 8433.52.00 | 8447.11.00 | 8462.31.00 | 848 |
| 4903.00.00 | 8433.53.00 | 8447.12.00 | 8462.41.00 | 860 |
| 4905.10.90 | 8433.59.00 | 8447.20.00 | 8462.49.00 | 860 |
| 4905.91.90 | 8433.60.00 | 8447.90.00 | 8462.91.00 | 860 |
| 4905.99.00 | 9434.10.00 | 8448.11.00 | 8462.99.00 | 860 |
| 4907.00.10 | 8434.20.00 | 8448.19.00 | 8463.10.00 | 860 |
| 4907.00.20 | 8436.10.00 | 8453.10.00 | 8463.20.00 | 860 |
| 6506.10.00 | 8436.21.00 | 8453.20.00 | 8463.30.00 | 860 |
| 7010.10.00 | 8436.29.00 | 8453.80.00 | 8463.90.00 | 860 |
| 7017.10.00 | 8436.80.00 | 8454.10.00 | 8464.10.00 | 860 |
| 7017.20.00 | 8437.10.00 | 8454.20.00 | 8464.20.00 | 860 |
| 7017.90.00 | 8437.80.00 | 8454.30.00 | 8464.90.00 | 860 |
| 7118.10.00 | 8438.10.00 | 8455.10.00 | 8465.10.00 | 860 |
| 7118.90.00 | 8438.20.00 | 8455.21.00 | 8465.91.00 | 860 |
| 7302.10.00 | 8438.30.00 | 8455.22.00 | 8465.92.00 | |
| 7302.20.00 | 8438.40.00 | 8455.30.00 | 8465.93.00 | |
| 7302.30.00 | 8438.50.00 | 8456.10.00 | 8465.94.00 | |
| 7302.40.00 | 8438.60.00 | 8456.20.00 | 8465.95.00 | Ex.01.0 |
| 7302.90.00 | 8438.80.00 | 8456.30.00 | 8465.96.00 | Ex.010 |
| 8402.11.00 | 8439.10.00 | 8457.10.00 | 8465.99.00 | |
| 8402.12.00 | 8439.20.00 | 8457.20.00 | 8468.10.00 | Ex.051 |
| 8402.19.00 | 8439.30.00 | 8457.30.00 | 8468.20.00 | Ex.0511 |
| 8402.20.00 | 8440.10.00 | 8458.11.00 | 8468.80.00 | Ex.06.0 |
| 8404.20.00 | 8441.10.00 | 8458.19.00 | 8474.10.00 | |
| 8405.10.00 | 8441.20.00 | 8458.91.00 | 8474.20.00 | |
| 8406.11.00 | 8441.30.00 | 8458.99.00 | 8474.31.00 | Ex.1206 |
| 8406.19.00 | 8441.40.00 | 8459.10.00 | 8474.32.00 | Ex.2309 |
| 8407.10.00 | 8441.80.00 | 8459.21.00 | 8474.39.00 | |
| 8409.10.00 | 8442.10.00 | 8459.29.00 | 8474.80.00 | |
| 8410.11.00 | 8442.20.00 | 8459.31.00 | 8475.10.00 | Ex.3808 |
| 8410.12.00 | 8442.30.00 | 8459.39.00 | 8475.20.00 | Ex.3808 |
| 8410.13.00 | 8442.40.00 | 8459.40.00 | 8477.10.00 | Ex.3808 |
| 8416.10.00 | 8442.50.00 | 8459.51.00 | 8477.20.00 | |
| 8416.20.00 | 8443.11.00 | 8459.59.00 | 8477.30.00 | Ex. 4 |
| 8416.30.00 | 8443.12.00 | 8459.61.00 | 8477.40.00 | Ex.3808.9 |
| 8417.10.00 | 8443.19.00 | 8459.69.00 | 8477.51.00 | Ex.39.01 |
| 8417.20.00 | 8443.21.00 | 8459.70.00 | 8477.59.00 | Ex.39.02 |
| 8417.80.00 | 8443.29.00 | 8460.11.00 | 8477.80.00 | EX. 3921 |
| 8419.20.00 | 8443.30.00 | 8460.19.00 | 8478.10.00 | |
| 8419.31.00 | 8443.40.00 | 8460.21.00 | 8478.90.00 | Ex. 3921.1 |
| 8419.32.00 | 8443.50.00 | 8460.29.00 | 8479.10.00 | |
| 8419.39.00 | 8443.60.00 | 8460.31.00 | 8479.20.00 | Ex.4703.11 |
| 8419.40.00 | 8444.00.00 | 8460.39.00 | 8479.30.00 | Ex.4703.19 |
| 8419.50.00 | 8445.11.00 | 8460.40.00 | 8479.40.00 | Ex.4703.21 |
| 8419.60.00 | 8445.12.00 | 8460.90.00 | 8479.81.00 | Ex. 4703.25 |
| 8419.81.00 | 8445.13.00 | 8461.10.00 | 8479.82.00 | Ex.4704.11 |
| 8419.89.00 | 8445.19.00 | 8461.20.00 | 8479.89.00 | Ex.4704.19 |
| 8420.10.00 | 8445.20.00 | 8461.30.00 | 8480.10.00 | Ex.4704.21 |
| 8420.91.00 | 8445.30.00 | 8461.40.00 | 8480.20.00 | Ex.4704.29 |
| 8420.99.00 | 8445.40.00 | 8461.50.00 | 8480.30.00 | Ex.4707.10 |
| 8424.81.00 | 8445.90.00 | 8461.90.00 | 8480.41.00 | |
| 8433.20.00 | 8446.10.00 | 8462.10.00 | 8480.49.00 | |
| 8433.30.00 | 8446.21.00 | 8462.21.00 | 8480.50.00 | |