

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 19 OF 1993

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

The Sales Tax (Suspension) Regulations, 1993

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

1. These Regulations may be cited as the Sales Tax (Suspension) Regulations, 1993.

Title

2. The sales tax specified in the First Schedule to the Act is wholly suspended in so far as it applies to —

Suspension of tax on goods

(a) goods falling under the Chapter or Tariff Heading No. listed in Part I of the First Schedule to these Regulations; and

(b) goods listed by Chapter or Tariff Heading No. and described in Part II of the First Schedule to these Regulations.

3. The sales tax specified in the Second Schedule to the Act in so far as it applies to the services set out in the Second Schedule to these Regulations is suspended to the extent shown therein.

Suspension of tax on services

4. The Sales Tax (Suspension) Regulations, 1992, are hereby revoked.

Revocation of S. I. No. 46 of 1992

FIRST SCHEDULE

(Regulation 2)

PART I

CHAPTER OR TARIFF HEADING NO. UNDER WHICH SALES TAX IS SUSPENDED

Chapter	1	Heading	25.07	Heading	7010.10.00
Chapter	2		25.08		70.17
Heading	03.01		2509.00.00		71.18
	03.02		25.10		73.02
	03.03		25.11		74.01
	03.04		2512.00.00		7402.00.00
	03.05		25.13		78.01
	04.01		25.14		79.01
	04.02		25.15		80.01
	04.07		25.16	Chapter	81
	05.06		25.17	Heading	8402.11.00
	05.11		25.18		8402.12.00
	06.01		25.19		8402.19.00
	06.02		25.20		8402.20.00
Chapter	7		25.21		8404.20.00
Heading	08.01		25.22		8405.10.00
	08.02		2524.00.00		8406.11.00
	08.03		25.25		8406.19.00
	08.04		25.26		8407.10.00
	08.05		2527.00.00		8408.20.10
	08.06		25.28		8409.10.00
	08.07		25.29		8410.11.00
	08.08		25.30		8410.12.00
	08.09	Chapter	26		8410.13.00
	08.10	Heading	27.01		8416.10.00
	08.11		27.02		8416.20.00
Chapter	10		27.03		8416.30.00
Heading	11.02		27.04		8417.10.00
	11.03		27.05		8417.20.00
Chapter	12		27.06		8417.80.00
Heading	1504.10.00		27.07		8419.20.00
	1901.10.00		27.08		8419.31.00
	2207.20.10		2710.00.10		8419.32.00
	23.01		2710.00.20		8419.39.00
	23.02		27.13		8419.40.00
	23.03		27.14		8419.50.00
	2304.00.00		27.15		8419.60.00
	2305.00.00		3004.50.00		8419.81.00
	23.06		3004.90.00		8419.89.00
	2307.00.00		31.01		8420.10.00
	23.08		3402.90.10		8420.91.00
	2309.90.90		36.02		8420.99.00
	24.01		36.03		8424.81.00
	2501.00.90		3821.00.00		8432.10.00
	2502.00.00		4801.00.00		8432.21.00
	25.03		4903.00.00		8432.29.00
	25.04		4907.00.10		8432.30.00
	25.05		4707.00.20		8432.40.00
	25.06		6506.10.00		8432.80.00

Heading	8433.20.00	Heading	8454.10.00	Heading	8802.12.10
	8433.30.00		8454.20.00		8802.20.10
	8433.40.00		8454.30.00		8802.30.10
	8433.51.00		8455.10.00		8802.40.10
	8433.52.00		8455.21.00		9015.20.00
	8433.53.00		8455.22.00		9015.30.00
	8433.59.00		8455.30.00		9015.40.00
	8433.60.00		84.56		9015.80.00
	8434.10.00		84.57		9016.00.00
	8434.20.00		84.58		9023.00.00
	8435.10.00		84.59		9027.10.00
	8436.10.00		84.60		9027.20.00
	8436.21.00		84.61		9027.80.00
	8436.29.00		84.62		9027.90.00
	8436.80.00		84.63		9106.10.00
	8437.10.00		84.64		9106.90.10
	8437.80.00		84.65		9506.21.00
	8438.10.00		8468.10.00		9506.29.00
	8438.20.00		8468.20.00		9506.31.00
	8438.30.00		8468.80.00		9506.32.00
	8438.40.00		8474.10.00		9506.39.00
	8438.50.00		8474.20.00		9506.40.00
	8438.60.00		8474.31.00		9506.51.00
	8438.80.00		8474.32.00		9506.59.00
	8439.10.00		8474.39.00		9506.61.00
	8439.20.00		8474.80.00		9506.62.00
	8439.30.00		8475.10.00		9506.69.00
	8440.10.00		8475.20.00		9506.70.00
	8441.10.00		8477.10.00		9506.91.00
	8441.20.00		8477.20.00		9704.00.00
	8441.30.00		8477.30.00		
	8441.40.00		8477.40.00		
	8441.80.00		8477.51.00		
	8442.10.00		8477.59.00		
	8442.20.00		8477.80.00		
	8442.30.00		8478.10.00		
	8442.50.00		8479.10.00		
	8443.11.00		8479.20.00		
	8443.12.00		8479.30.00		
	8443.19.00		8479.40.00		
	8443.21.00		8479.81.00		
	8443.29.00		8479.82.00		
	8443.30.00		8479.89.00		
	8443.40.00		84.80		
	8443.50.00		86.01		
	8444.00.00		86.02		
	84.45		86.03		
	84.46		8604.00.00		
	84.47		8605.00.00		
	8448.11.00		86.06		
	8448.19.00		86.07		
	8453.10.00		8608.00.10		
	8453.20.00		8608.00.90		
	8453.80.00		8802.11.10		

PART II

CHAPTER, TARIFF NOS. AND DESCRIPTION OF GOODS ON WHICH SALES TAX IS SUSPENDED

<i>Heading No.</i>	<i>Description of Goods</i>
Ex. Chapter 28	Chemicals for use in the manufacture of fertilizer
Ex. Chapter 28	Chemicals for use in water treatment
Ex. 3808.10.00	Insecticides for use in agriculture
Ex. 3808.20.00	Fungicides for use in agriculture
Ex. 3808.30.00	Herbicides, anti-sprouting products and plant growth regulators for use in agriculture
Ex. 3808.40.00	Disinfectants for use in agriculture
Ex. 3808.90.00	Rodenticides for use in agriculture
Ex. 3921.12.90	Other polyvinyl chloride sheeting for use in greenhouses, when supplied to farmers or other agricultural enterprises
Ex. 3921.19.90	Other plastic sheeting and sheets for use in greenhouses, when supplied to farmers or other agricultural enterprises
Ex. 4421.90.90	Coffins
Ex. 68.02	Tombstones
Ex. 7020.00.10	Other articles of glass specially designed for agricultural purposes
Ex. 7115.10.00	Catalysts in the form of wire cloth or grill, of platinum, specially designed for laboratory purposes
Ex. 7115.90.00	Other articles specially designed for laboratory purposes
Ex. 7208.41.00	Rolled on four faces or in a closed box pass of a width not exceeding 1,250mm and of a thickness not less than 4mm, without patterns in relief, when supplied to manufacturers approved by the Minister for use in the manufacture of agricultural implements, under such conditions as the Controller may determine
Ex. 7211.11.00	Rolled on four faces or in a closed box pass of width exceeding 150mm and of a thickness not less than 4mm, not in coils and without patterns in relief, when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements, under such conditions as the Controller may determine
Ex. 7211.12.00	Other, of a thickness of 4.75mm or more, when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements under such conditions as the Controller may determine
Ex. 7211.21.00	Rolled on four faces or in a closed box pass of a width exceeding 150mm and of a thickness of not less than 4mm, not in coils and without patterns in relief, when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements, under such conditions as the Controller may determine
Ex. 72.13	Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements, under such conditions as the Controller may determine
Ex. 72.14	Other bars and rods of iron or non-alloy steel not further worked than forged, hot-rolled, hot drawn or hot-extruded, but including those twisted after rolling, when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements, under such conditions as the Controller may determine

<i>Heading No.</i>	<i>Description of Goods</i>
Ex. 72.15	Other bars and rods of iron or non-alloy steel when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements under such conditions as the Controller may determine
Ex. 72.16	Angles, shapes and sections of iron or non-alloy steel, when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements, under such conditions as the Controller may determine
Ex. 72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel, when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements, under such conditions as the Controller may determine
Ex. 72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements, under such conditions as the Controller may determine
Ex. 7301.20.00	Angles, shapes and sections, when supplied to manufacturers approved by the Minister, for use in the manufacture of agricultural implements, under such conditions as the Controller may determine
Ex. 73.07	Tubes or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel, for use in irrigation, when supplied to farmers or other agricultural enterprises
Ex. 7308.90.10	Other, being gates of a type used for agricultural or railway fencing
Ex. 7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel, when supplied for use in farming or other agricultural enterprises
Ex. 7604.21.00	Hollow aluminium profiles being irrigation pipes supplied for use by farmers or other agricultural enterprises
Ex. 7609.00.00	Aluminium tube or pipe fittings (for example couplings, elbows, sleeves), for irrigation pipes, when supplied for use by farmers or other agricultural enterprises
Ex. 8408.90.00	Other stationary engines, when supplied for use by farmers or other agricultural enterprises
Ex. 8413.81.00	Water pumps for agricultural or farming purposes
Ex. 8414.59.00	Other fans for use in tobacco barns, when supplied to farmers or other agricultural enterprises
Ex. 8421.23.00	Oil or petrol-filters for internal combustion engines for aircraft
Ex. 8421.31.00	Intake air filters for internal combustion engines for aircraft
Ex. 8541.40.00	Solar panels, when supplied for use by farmers or other agricultural enterprises
Ex. 8701.90.00	Agricultural tractors
Ex. 8804.00.00	Parachutes (including dirigible parachutes) and rotachutes; parts thereof and accessories thereto, for use by scheduled commercial airlines
Ex. 8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof; for use by scheduled commercial airlines
Ex. 8805.20.00	Ground flying trainers and parts thereof; for use by scheduled commercial airlines
Ex. 9303	Rescue, warning, signalling and the like equipment (example, line-throwing guns, warning guns, very pistols); captive-bolt humane killers

<i>Heading No.</i>	<i>Description of Goods</i>
Ex. 9405.40.00	Miners' safety lamps, electric
Ex. 9405.50.00	Miners' safety lamps, non-electric
Ex. 9405.91.00	Of glass, for miners' safety lamps
Ex. 9405.92.00	Of plastic, for miners' safety lamps
Ex. 9405.99.00	Other, for miners' safety lamps

SECOND SCHEDULE
(Regulation 3)

<i>Heading No.</i>	<i>Description of Services</i>	<i>Effective Rate of Tax</i>
Ex.022	Air travel (domestic or international), when provided free of charge or for payment in foreign exchange	Free

LUSAKA
29th January, 1993
[MFB.103/13/25]

E. G. KASONDE,
Minister of Finance