GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 24 OF 1994

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

The Sales Tax (Suspension) (Amendment) Regulations, 1994

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 Sales Tax (Suspension) (Amendment) Regulations, 1994, and shall be read as one with the Sales Tax (Suspension) Regulations, 1993, hereinafter referred to as the principal Regulations.

2. The principal Regulations are amended—

(a) in Part I of the First Schedule:

- (i) by the insertion in the appropriate place of tariff heading No. 8541.40.00; and
- (ii) by the deletion of tariff heading No. 2501.00.90; and

(b) in Part II of the First Schedule:

- (i) by the insertion in the appropriate place of the following items—
 - "Ex 2201.90.00—Ordinary natural water "; and
 - " Ex 87.02—Motor buses and coaches with a seating capacity, excluding folding occasional seats, for 26 or more adult persons "; and
- (ii) by the deletion of heading No. Ex 8541.00.00 and the description of goods opposite to that heading.

LUSAKA 27th January, 1994 [MFB.103/13/25] R. D. S. PENZA, Minister of Finance

Copies of this Statutory Instrument can be obtained from the Government Printer, P. O. Box 30136, 10100, Lusaka. Price K25.00 each.

Title

S.I. No. 19 of 1993

Amendment to First Schedule Statutory Instruments

28th January, 1994