

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 35 OF 1994

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

**The Sales Tax (Complant Zambia Limited: Maamba Rural  
Hospital Project) (Remissions) 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 the Sales Tax (Complant Zambia limited: Maamba Rural Hospital Project) (Remissions) Regulations, 1994.

Title

2. (1) The Commissioner shall remit the whole of the sales tax payable on the goods set out in the Schedule to these Regulations when purchased by Complant Zambia Limited up to the value of ~~three~~ three hundred and nine million five hundred and fifty thousand kwacha, and for use solely in the construction of Maamba Rural Hospital on condition that—

Remission of  
sales tax

(a) the goods are purchased directly from a manufacturing source; and

(b) prior approval is granted by the Minister each time an order is placed by Complant Zambia Limited for a portion of the goods listed in the Schedule.

(2) The goods on which Sales Tax has been remitted under sub-regulation (1) shall not be sold or otherwise disposed of to any person not entitled to buy them free of sales tax, except with the consent of the Commissioner and upon payment of the sales tax, if any, at the rate leviable at the date of such sale or disposal.

## SCHEDULE

(Regulation 2)

<i>Quantity</i>	<i>Unit</i>	<i>Description of Goods</i>	<i>Value</i> K
1,000	Ton	Cement	50,000,000
1,000	M2	Pre-cast terrazzo tiles	7,000,000
12,000	M2	Plain p/board	12,000,000
4,500	M	Stripes and corners for ceiling board	9,000,000
800	M2	Plywood	1,900,000
100	M2	Veneer board	600,000
150	M3	Timber	21,000,000
900	Set	Doors (all kinds)	22,000,000
200	Set	Door and window frames	15,000,000
1,200	Set	Casement (with window screening)	20,000,000
2,200	No.	Window sliding stay and handles	4,500,000
800	M2	Window panes	7,000,000
5,000	Kg	Window putty	750,000
2,000	Kg	Nails	900,000
3,000	M	Fencing wire	4,000,000
35,000	Kg	Paint	20,000,000
1,000	Kg	Wall crack filler	400,000
5,000	Kg	PVC floor tiles adhesive	10,000,000
2	No.	Electrical transformer and other accessories (cables, wire poles . . .)	80,000,000
—	—	Plumbing materials	8,000,000
100	No.	Geyser	15,000,000
		<b>TOTAL</b>	<b>309,550,000</b>

LUSAKA

2nd February, 1994

[MFB.103/13/25]

R. D. S. PENZA,  
*Minister of Finance*