## **GOVERNMENT OF ZAMBIA**

STATUTORY INSTRUMENT No. 7 OF 1995

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

## The Sales Tax (Amendment) Regulations, 1995

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

1. (1) These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1995, and shall be read as one with the Sales Tax Regulations, hereinafter referred to as the principal Regulations.

Title and comencement Cap. 663, p. 28

- (2) These Regulations shall come into operation on 1st February, 1995.
- 2. Regulation *nine* of the principal Regulations is amended in sub-regulation (1) by the insertion of "(including electrical energy)" before the word "imported".

Amendment of regulation 9

LUSAKA 23rd January, 1995 [MF.103/13/25] R. D. S. PENZA, Minister of Finance