
GOVERNMENT OF ZAMBIA

ACT

No. 2 of 1980

Date of Assent: 2nd April, 1980

An Act to amend the Sales Tax Act

[11th April, 1980

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1980, and shall be read as one with the Sales Tax Act, 1975, hereinafter referred to as the principal Act.

Short title
and com-
mencement.
Act No. 5
of 1975

(2) This Act shall be deemed to have come into operation on the 26th January, 1980.

2. The sales tax tariff set out in the First, Second and Third Schedules to the principal Act is amended to the extent indicated in the Appendix annexed to this Act.

Amendment
of First,
Second and
Third
Schedules

APPENDIX

(Section 2)

SALES TAX TARIFF

01.00

FIRST SCHEDULE

(Section-4)

GOODS LIABLE TO TAX AT THE RATE OF TEN PERCENTUM OF THE TAXABLE VALUE

PART I

IMPORTED GOODS.

01.01 Goods imported into the Republic of Zambia other than—

- (a) those on which no customs duty is payable under the customs tariff set out in the First Schedule of the Customs and Excise Act (Cap. 662); and
- (b) those in respect of which a full drawback, refund, rebate or remission of duty is granted or on which duty is wholly suspended under the provisions of any regulation made under section *eighty-nine* of the Customs and Excise Act.

PART II

LOCALLY MANUFACTURED GOODS

Item	Description of Goods	C.C.C.N. Heading Number or Chapter	Statistical Unit
01.02	Tyres and tubes, of rubber	40.11	kg
01.03	Packing containers of paper, paperboard and plastic material	39 and 48	kg
01.04	Cotton and man-made woven fabrics	55.09	kg.
		56.07	kg
01.05	Travelling rugs and blankets	60.05	kg
		62.01	kg
01.06	Mattresses and mattress supports	40.14	kg
		62.04	kg
		94.04	kg
01.07	Radio receivers and sound reproducers	85.15	No.
		92.11	No.
01.08	Electricity	27.17	kWh
01.09	Tarpaulins, tents, awnings and similar articles; motor vehicle canopies	39.07	kg
		62.04	kg
		87.06	kg
01.10	Travel goods (for example, suitcases, travelling bags and chests, trunks, valises, haversacks, rucksacks, etc.)	42.02	kg
		43.03	kg
		44.28	kg
		46.03	kg
		73.40	kg
01.11	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods	70.10	kg
01.12	Aerosol insecticides	38.11	kg
01.13	Articles of copper	74.17	kg
		74.19	kg
01.14	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron, steel, copper or aluminium, as described in detail in C.C.C.N. heading 73.38.00	73.38	No.
		74.18	No.
		76.15	No.

SECOND SCHEDULE

(Section 4)

LOCALLY MANUFACTURED GOODS LIABLE TO SPECIFIED RATE OF TAX

Item	Description of Goods	C.C.C.N. Heading Number or Chapter	Statistical Unit	Rate of Tax
02.01	Pastry, biscuits, cakes and other fine bakers wares	19.08	kg	15%
02.02	Jams, fruit jellies and marmalades ..	20.05	kg	15%
02.03	Fruit otherwise prepared or preserved ..	20.06	kg	15%
02.04	Fruit and vegetable juices	20.07	kg	15%
02.05	Articles of apparel and clothing	39, 60 and 61	No.	15%
02.06	Knitted or crocheted fabrics excluding mut- ton cloth	60.01	sq. metres	20%
02.07	Stockings, under-stockings, socks, anklo socks, sockettes and the like	60.03 60.06 61.10	pair pair pair	20% 20% 20%
02.08	Footwear	64.01 64.02 64.03 64.04	pair pair pair pair	15% 15% 15% 15%
02.09	Furniture	44.27 83.04 94.01 94.03	kg kg kg kg	20% 20% 20% 20%
02.10	Television receivers	85.15	No.	K50 each
02.11	Perfumery, cosmetics and toilet prepara- tions falling within heading 33.06.00 ..	33.06	—	50%
02.12	Motor vehicles falling within headings Nos 87.02.90, 87.02.92, 87.02.94, 87.02.96 and 87.02.98 of the customs tariff:			
	A. Of an engine capacity not exceeding 1,000 cc		No.	5%
	B. Of an engine capacity exceeding 1,000 cc but not exceeding 1,200 cc		No.	10%
	C. Of an engine capacity exceeding 1,200 cc but not exceeding 1,600 cc		No.	15%
	D. Of an engine capacity exceeding 1,600 cc		No.	20%
02.13	Cement	25.23	tonne	K8 per tonne
02.14	Sugar confectionery	17.04	kg	15%
02.15	Paints, varnishes and lacquers	32.09	litre	15%
02.16	Electric accumulators	85.04	No.	15%
02.17	Gramophone records	92.12	No.	15%

THIRD SCHEDULE

(Section 4)

SERVICES LIABLE TO TAX AT THE RATE OF TEN PERCENTUM OF THE TAXABLE VALUE

03.01	Goods and services provided by hotels and restaurants
03.02	Dry cleaning and laundry
03.03	Telephone services excluding those services rendered to the Government of Zambia or of any other country

