

## GOVERNMENT OF ZAMBIA

**ACT**

No. 5 of 1982

Date of Assent: 4th April, 1982

**An Act to amend the Sales Tax Act**

[8th April, 1982

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1982, and shall be read as one with the Sales Tax Act, 1975, hereinafter referred to as the principal Act.

Short title and commencement.  
Act No. 5 of 1975

(2) This Act shall be deemed to have come into operation on the 30th January, 1982.

2. Section *seven* of the principal Act is amended by the deletion of subsection (4) and the substitution therefor of the following subsection:

Amendment of section 7

(4) Where the Commissioner is satisfied that the provisions of subsection (1), (2) or (3) apply to any person, the proper officer shall require such person to furnish adequate security in accordance with the provisions of section *twenty-four* before such person is registered or exempted, or before a certificate of registration or exemption is issued, as the case may be, to such person.

3. Section *twenty-one* of the principal Act is amended in the proviso to subsection (1) by the deletion of "six months" and the substitution therefor of "two years".

Amendment of section 21

4. The sales tax tariff set out in the First and Second Schedules is amended to the extent indicated in the Appendix to this Act.

Amendment of First and Second Schedules

APPENDIX  
(Section 4)

## AMENDMENTS TO THE SALES TAX TARIFF

Heading No. (1)	Description of Goods (2)	CCCN or Chapter Number (3)	Statistical Unit (4)	Rate of Tax (5)
01.06	By the deletion of the item and the substitution therefor of the following item: 01.06 Tarpaulins, tents, awnings and similar articles; motor vehicle canopies .. .. .	39.07 62.04 87.06	kg kg kg	12½% 12½% 12½%
02.03	By the deletion of the item and the substitution therefor of the following item: 02.03 Electricity .. .. .	27.17	kWh	12½%
02.08	By the deletion of the item and the substitution therefor of the following item: 02.08 Articles of apparel and clothing excluding baby napkins and school uniforms.. ..	39, 60 and 61	No.	15%
02.13	By the deletion of the item and the substitution therefor of the following item: 02.13 Television receivers .. .. .	85.15	No.	10%
02.14	By the deletion of the item and the substitution therefor of the following items: 02.141 Perfumery, cosmetics and toilet preparations .. .. . 02.142 Products of dental hygiene such as dentifrices, mouth washes, oral perfumes, denture cleaners and denture fixative pastes and powders .. .. .	33.06  33.06	—  —	50%  20%