

GOVERNMENT OF ZAMBIA

ACT

No. 4 of 1983

Date of Assent: 8th April, 1983

An Act to amend the Sales Tax Act

[15th April, 1983

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1983, and shall be read as one with the Sales Tax Act, hereinafter referred to as the principal Act.

Short title and commencement.
Cap. 663

(2) This Act shall be deemed to have come into operation on the 29th January, 1983.

2. Section *two* of the principal Act is amended in subsection (1)—

Amendment of section 2

(a) in the definition of "restaurant", by the insertion immediately after "may be had" of "but does not include a factory canteen or workers' mess"; and

(b) by the deletion of the definition of "services" and the substitution therefor of the following definition:

"services" means any services provided in the normal course of business by a person engaged in any business activity specified in the Third Schedule;

3. Section *thirteen* of the principal Act is amended in subsection (1)—

Amendment of section 13

(a) by the deletion of the full-stop and the substitution therefor of a colon; and

(b) by the insertion, at the end of the subsection, of the following proviso:

Provided that if a proper officer is satisfied that there was reasonable cause for the delay in the payment of tax, he may, at any time before the end of the month in which the tax became payable, accept payment without imposing the penalty specified in section *fourteen*.

Amendment
of
section 19

4. Section *nineteen* of the principal Act is amended—

- (a) by the deletion of the marginal note and the substitution therefor of "Recovery of tax";
- (b) by renumbering the existing section as subsection (1); and
- (c) by the insertion, immediately after the re-numbered subsection (1), of the following new subsections:

(2) Where any person liable to pay any tax, penalty or other sum under this Act has admitted such liability, a proper officer authorised by the Commissioner in that behalf may, under warrant by the Commissioner, levy distress upon the goods and chattels of such person.

(3) For the purposes of levying distress under this section, the proper officer, together with such servants or agents as he may consider necessary, may break open, at any time between sunrise and sunset, any premises belonging to the person who is liable to pay; and may require any police officer to be present while such distress is being levied and any police officer so required shall comply with such requirement.

(4) A distress levied under this section shall be kept for ten days either at the premises at which such distress is levied or at such other place as the proper officer may consider appropriate at the cost of the person who is liable to pay.

(5) If the person who is liable to pay does not pay the amount due together with the costs incurred in levying the distress and all other costs incidental thereto within the period of ten days mentioned in subsection (4), the goods and chattels upon which distress has been levied shall be sold by public auction and the proceeds realised from such sale shall be applied towards the payment of the said costs and all further costs incurred in completing such sale and, the surplus, if any, shall be applied in the payment of the amount due and, the balance, if any, shall be paid to the person liable to pay, after deducting any further tax liable to be paid by such person.

(6) Where the full amount due and all the costs mentioned in subsection (5) are not recovered, the Commissioner may recover the deficiency in accordance with subsection (1).

(7) No civil or criminal proceedings shall be instituted against any proper officer for any act or omission arising out of the levying of distress.

(8) If the person upon whose goods or chattels distress is to be levied, or has been levied, fraudulently removes and conveys away any such goods or chattels to prevent the Commissioner from distraining them or completing the distress so levied, or if any other person wilfully and knowingly aids or assists such person in such fraudulent conveying away or carrying off any part of such goods or chattels or in concealing the same, every person so offending—

- (a) shall forfeit to the Commissioner double the value of the goods or chattels carried off or concealed as aforesaid, to be recovered by action; and
- (b) shall be guilty of an offence and liable on conviction to a fine not exceeding five thousand kwacha or to imprisonment for a term not exceeding twelve months, or to both such fine and imprisonment.

5. The principal Act is amended by the repeal of the First, Second and Third Schedules thereto and the replacement thereof by the respective Schedules set out in the Appendix hereto.

Repeal
and
replacement
of
Schedules

APPENDIX

(Section 5)

SALES TAX TARIFF

FIRST SCHEDULE

(Section 4)

IMPORTED GOODS

The goods listed in column (2) of the table below shall be liable, if imported, to tax at the rate shown in column (4):

Column (1) Item	Column (2) Description of Goods	Column (3) CCCN No. or No. of Chapter	Column (4) Rate of tax as percentage of taxable value
1.01	Goods imported into the Republic other than those in respect of which— (a) 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) 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 <i>eighty-nine</i> of the Customs and Excise Act (Cap. 662)	Chapters 1 to 99	12½%

SECOND SCHEDULE

(Section 4)

LOCALLY MANUFACTURED GOODS

The locally manufactured goods listed in column (2) of the table below shall be liable to tax at the rate shown in column (5):

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Description of Goods	CCCN No. or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
2.02	Packing containers of paper, paperboard and plastic material	39 and 48	kg	15%
2.03	Cotton and man-made woven fabrics	55.09 56.07	m ² m ²	15% 15%
2.04	Mattresses and mattress support	40.14 62.04 94.04	kg kg kg	15% 15% 15%
2.05	Radio receivers and sound reproducers	85.15 92.11	No. No.	15% 15%
2.06	Tarpaulins, tents, awnings and similar articles; motor vehicles canopies	39.07 62.04 87.06	kg kg kg	15% 15% 15%
2.07	Travel goods (for example, suitcases, travelling bags and chests, trunks, valises, haversacks, rucksacks, etc.)	42.02 43.03 44.28 46.03 73.40	kg kg kg kg kg	15% 15% 15% 15% 15%
2.08	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	15%
2.09	Aerosol insecticides	38.11	kg	15%
2.10	Articles of copper	74.17 74.19	kg kg	15% 15%
2.11	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, aluminium or plastic	39.07 73.38 74.18 76.15	No. No. No. No.	15% 15% 15% 15%
2.12	Tyres and tubes, of rubber	40.11	kg	10%
2.13	Travelling rugs and blankets	60.05 62.01	kg kg	10% 10%
2.14	Electricity	27.17	kWh	12½%
2.15	Pastry, biscuits, cakes and other fine bakers wares	19.08	kg	20%
2.16	Jams, fruit jellies and marmalades	20.05	kg	20%
2.17	Fruit otherwise prepared or preserved	20.06	kg	20%
2.18	Fruit and vegetable juices	20.07	kg	20%
2.19	Articles of apparel and clothing excluding baby napkins and school uniforms	39, 60 and 61	No.	15%
2.20	Knitted or crocheted fabrics excluding mutton cloth	60.01	m ²	20%
2.21	Stockings, under-stockings, socks, ankle socks, sockettes and the like	60.03 60.06 61.10	pair	25%

Column 1	Column 2	Column 3	Column 4	Column 5
Item	Description of Goods	CCCN No. or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
2.22	Footwear	64.01	pair	15%
		64.02	pair	15%
		64.03	pair	15%
		64.04	pair	15%
2.23	Furniture	44.27	kg	20%
		83.04	kg	20%
		94.01	kg	20%
		94.03	kg	20%
2.24	Television receivers	85.15	No.	20%
2.25.1	Perfumery, cosmetics and toilet preparations	33.06	—	50%
2.25.2	Products of dental hygiene such as dentifrices, mouth washes, oral perfumes, denture cleaners and denture fixative pastes and powders	33.06	—	20%
2.26	Motor vehicles for the trans- port of persons only:			
	A. Of an engine capacity not exceeding 1,000 cc	87.02	No.	5%
	B. Of an engine capacity exceeding 1,000 cc but not exceeding 1,200 cc	87.02	No.	10%
	C. Of an engine capacity exceeding 1,200 cc but not exceeding 1,600 cc	87.02	No.	15%
	D. Of an engine capacity exceeding 1,600 cc	87.02	No.	20%
2.27	Cement	25.23	tonne	K10
2.28	Sugar confectionery	17.04	kg	20%
2.29	Paints, varnishes and lacquers	32.09	litre	15%
2.30	Electric accumulators	85.04	No.	15%
2.31	Gramophone records	92.12	No.	20%
2.32	Bed linen, table linen, toilet linen and kitchen linen; cur- tains and other furnishing articles	62.02	kg	20%
2.33	Ice-creams	21.07	kg	20%
2.34	Prepared foods obtained by the swelling or roasting of cereal products (puffed rice, corn flakes and similar pre- parations)	19.05	kg	20%
2.35	Sauces, soups and broths, and other food preparations	Cap. 21	kg	20%
2.36	Natural yeast (active or in- active)	21.06	kg	10%
2.37	Pet foods	Cap. 23	kg	30%
2.38	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain, china, or other kinds of pottery	69.11	kg/No.	10%
		69.12	kg/No.	10%
2.39	Retreaded rubber tyres	40.11	kg	10%
2.40	Recorded tapes and similar sound reproducing media	92.12	No.	30%
2.41	Concrete pipes and tubes	68.11	kg	10%
2.42	Brooms, brushes and feather dusters	96.01	kg	10%
		96.02	kg	10%
		96.03	kg	10%
		96.04	kg	10%
2.43	Iron and steel castings being articles of iron and steel	73.38	kg	10%
		73.40	kg	10%

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>
Item	Description of Goods	CCCN No. or Chapter No.	Statistical Unit	Rate of tax as percent- age of taxable value
2.44	Metal containers for the commercial packing, storage or transport of goods	73.23 76.10 77.03	No. No. No.	10% 10% 10%
2.45	Electrical machinery and equipment	Cap. 85	kg	10%
2.46	Electric cables of copper	85.23	kg	10%

THIRD SCHEDULE

(Section 4)

TAXABLE SERVICES

The services listed in column (2) of the table below shall be liable to tax at the rate shown in column (3):

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i>
Item	Taxable Services	Rate of tax as percentage of taxable value
3.01	Services (and goods provided with such services) by a hotel or a restaurant	10%
3.02	Dry cleaning or laundry services	10%
3.03	Telecommunication services excluding those rendered to the United National Independence Party, the Government or the government of any other country	10%
3.04	Advertising and related services provided by advertising agencies, television, radio, newspapers or any other medium, excluding obituary notices or other similar notices connected with death	20%
3.05	Printing services excluding the printing of books, magazines, periodicals, newspapers and similar articles, but including price-lists, catalogues, calendars, diaries, etc.	20%

THE MINERAL (EXPORT TAX) ACT, 1983

ARRANGEMENT OF SECTIONS

Section

1. Short title and commencement
2. Interpretation
3. Functions and powers of Commissioner
4. Imposition and payment of tax
5. Exemptions
6. Penalty for late payment
7. Recovery, etc., of tax
8. Registration
9. Tax not a deduction under Cap. 668
10. Offences
11. Regulations