

GOVERNMENT OF ZAMBIA

ACT

No. 13 of 1991

Date of Assent: 28th August, 1991

An Act to amend the Sales Tax Act

[6th September, 1991

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1991, and shall be read as one with the Sales Tax Act, hereinafter referred to as the principal Act.

Title and
commence-
ment
Cap. 063

(2) This Act shall come into operation on 18th July, 1991.

2. Section *two*, of the Principal Act is amended by the deletion of the definition of "taxable goods" and the substitution therefor of the following definition:

"taxable goods" means goods of class or kind specified in the First, Second and Fourth Schedules when such goods are supplied for consumption within the Republic;

3. Section *four* of the principal Act is amended—

Amendment
of section 4

by the deletion of "First, Second and Third Schedules" and the substitution therefor of "First, Second Third and Fourth Schedules".

4. Section *six* of the principal Act is amended by the repeal of subsection (1) (a) and the replacement therefor of the following subsection:

Amendment
of section 6

(a) in the case of goods manufactured in the Republic sold by a registered dealer to a person independent of him, the factory cost plus twenty-five per centum of such cost or such percentage as may be prescribed in relation to any class of goods, or the selling price, if any, inclusive of excise duty paid, where applicable, if that price is greater than the amount referred to earlier;

5. The Third Schedule to the principal Act is amended to the extent shown in Appendix I to this Act.

Amendment
of Third
Schedule

6. The principal Act is amended by the insertion immediately after the Third Schedule of the Fourth Schedule set out in Appendix II to this Act.

Insertion
of Fourth
Schedule

APPENDIX I

(Section 5)

AMENDMENT TO THE THIRD SCHEDULE

TAXABLE SERVICES

The Third Schedule is amended by the deletion of item 014 and by the substitution therefor of the following item:

Column 1	Column 2	Column 3
Item	Taxable Services	Rate of tax as percentage of taxable value
014	Customs clearing and forwarding services	15%

APPENDIX II

(Section 6)

FOURTH SCHEDULE

(Section 6)

Locally Manufactured Goods liable to excise duty under the Second Schedule of Cap. 662.

The locally manufactured excisable goods listed in column (2) of the table below shall be liable to tax at the rate of 20 % of the excise duty-inclusive taxable value.

Column 1	Column 2
Item	Description
4001	Cigarettes
4002	Clear beer
4003	Potable spirits
4004	Non-alcoholic aerated beverages, whether or not flavoured