

GOVERNMENT OF ZAMBIA

**ACT**

No. 10 of 1992

Date of Assent: 1st April, 1992

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

[1st April, 1992

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1992, and shall be read as one with the Sales Tax Act, in this Act referred to as the principal Act.

Title and  
commence-  
ment

Cap. 663

(2) This Act shall be deemed to have come into operation on 1st February, 1992.

2. Section *two* of the principal Act is amended by the insertion in the appropriate place of the following:

Amendment  
of section 2

" taxpayer identification number " means the National Registration Card number, or such other number as may be allocated by the Minister.

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

Amendment  
of section 7

(a) by the insertion immediately after subsection (5) of the following:

(6) Every person shall provide his taxpayer identification number with all forms, notices, certificates, documents, and other communications required by the Commissioner under this Act.

(7) Any person carrying on any business in partnership shall provide the taxpayer identification number of every partner on all documents, forms, notices, certificates, and other communications required by the Commissioner under this Act;

(b) by the re-numbering of subsection (6) as subsection (8).

- Amendment of Section 10      4. Section *ten* of the principal Act is amended in subsection (4) by the deletion of " one thousand kwacha " and the substitution therefor of " one hundred thousand kwacha ".
- Amendment of Section 11      5. Section *eleven* of the principal Act is amended in subsection (2) by the deletion of " five hundred kwacha " and the substitution therefor of " fifty thousand kwacha ".
- Amendment of Section 17      6. Section *seventeen* of the principal Act is amended in subsection (3) by the deletion of " one thousand kwacha " and the substitution therefor of " one hundred thousand kwacha ".
- Amendment of Section 18      7. Section *eighteen* of the principal Act is amended in subsection (2) by the deletion of " ten thousand kwacha " and the substitution therefor of " five hundred thousand kwacha ".
- Repeal and Replacement of Section 19  
Tax to be recovered as a civil debt      8. The principal Act is amended by the repeal of section nineteen and the substitution therefor of the following new section:  
19. Without prejudice to any other remedy, any tax, penalty or other such payable under this Act shall be a debt to the Government and may be recovered as a civil debt.
- Amendment of Section 24      9. Section *twenty-four* of the principal Act is amended by the deletion of " one thousand kwacha " and the substitution therefor of " one hundred thousand kwacha ".
- Amendment of Section 25      10. Section *twenty-five* of the principal Act is amended in subsection (2) by the deletion of " one thousand kwacha " and the substitution therefor of " one hundred thousand kwacha ".
- Amendment of Section 32      11. Section *thirty-two* of the principal Act is amended by the deletion of " one thousand kwacha " and the substitution therefor of " one hundred thousand kwacha ".
- Amendment of Section 35      12. Section *thirty-five* of the principal Act is amended in paragraph (b) by the deletion of " two thousand kwacha " wherever it appears and the substitution therefor of " two hundred thousand kwacha ".
- Repeal and replacement of First Schedule  
Amendment of Second Schedule  
Amendment of Third Schedule  
Revocation of Fourth Schedule      13. The First Schedule to the principal Act is repealed and the First Schedule set out in Appendix I is substituted therefor.  
14. The Second Schedule to the principal Act is amended to the extent indicated in Appendix II.  
15. The Third Schedule to the principal Act is amended to the extent indicated in Appendix III.  
16. The principal Act is amended by the deletion of the Fourth Schedule.

APPENDIX I  
(Section 13)

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	Column 2	Column 3	Column 4
Item	Description of Goods	Chapter or Heading	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 Schedule of the Customs and Excise Act, Cap. 662; (b) a full drawback, refund, rebate or remission of duty is granted or on which duty is wholly suspended under the provisions of any regulations made under section <i>eighty-nine</i> of the Customs and Excise Act, Cap. 662; or (c) excise duty is payable under the Second Schedule of the Customs and Excise Act, Cap. 662	Chapter 1 to 100	20%

APPENDIX II  
(Section 14)

SECOND SCHEDULE  
(Section 4)

LOCALLY MANUFACTURED GOODS

Each item, the number of which appears in Column (A) below, is deleted and the respective item, if any, set out in Column (B) below is substituted therefor:

Column A	Column B				
	Item	Description of Goods	Code Heading or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
	(1)	(2)	(3)	(4)	(5)
3.20	3.20	Knitted or crocheted	60.01 60.02	M <sup>2</sup> M <sup>2</sup>	20% 20%
5.00	5.00	Stockings, under stockings, socks ankle socks, sockettes and the like	61.15	Pair	20%
5.01 5.02					

Column A	Column B				
	Item	Description of Goods	Code Heading or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
	(1)	(2)	(3)	(4)	(5)
6.03	6.03	Preparations of meat or fish	Cap. 16	kg	20%
6.04	6.04	Macaroni, spaghetti and similar products	19.02	kg	20%
6.06	6.06	Bakers' wares	19.05	kg	20%
6.10	6.10	Ice cream and other edible ice	21.05	kg	20%
6.16	6.16	Fruit and vegetable juices requiring dilution before use	Cap. 20	Dekalitre	20%
6.17	6.17	Fruit and vegetable juices not requiring dilution before use	Cap. 20	Dekalitre	20%
6.18	6.18	Food preparations of a kind used for feeding domestic pets	Cap. 23	kg	20%
6.20	6.20	Edible animal or vegetable oils and fats; lard, imitation lard and other prepared edible fats	Cap. 15	kg	20%
7.00	7.00	Perfumery, cosmetics or toilet preparations	Cap. 33	—	20%
8.00	8.00	Preparations for oral or dental hygiene, including denture fixative pastes and powders	33.06	—	20%
11.00	11.00	Matches, other than pyrotechnic articles of heading No. 36.04	36.05	kg	20%
18.10	18.10	Primary cells and primary batteries and parts thereof	85.06	kg	20%
19.00	19.00	Radio receivers and sound reproducers	85.19	No.	20%
21.00	21.00	Recorded tapes and similar sound reproducing media	85.27	No.	20%
23.00	23.00	Mattress supports; articles of bedding and similar furnishing (for example mattresses, quilts, eiderdowns cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered	84.24	No.	20%
			39.26	No.	20%
			40.16	No.	20%
			63.06	No.	20%
			94.04	No.	20%
			63.01	kg	20%
			63.01	kg	20%

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Column A	Column B				
	Item	Description of Goods	Code Heading or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
	(1)	(2)	(3)	(4)	(5)
24.00	24.00	Blankets and travelling rugs	63.01	kg	20%
25.00	25.00	Bed linen, table linen, toilet linen and kitchen linen	63.02	kg	20%
26.00	26.00	Curtains (including drapes) and interior blinds; curtain or bed valances	63.03	kg	20%
27.00	27.00	Other furnishing articles, excluding those of heading No. 94.04	63.04	kg	20%
28.00	28.00	Other made up articles, including dress patterns but excluding life-jackets and life belts	63.07	kg	20%
30.00	30.00	Tarpaulins, sails, for boats, sailboards or land craft, awnings sunblinds, tents and camping goods; motor vehicle canopies	39.06 63.06 87.08 40.11	kg kg kg kg	20% 20% 20% 20%
34.00	34.00	Pneumatic tyres of rubber	40.11	kg	20%
35.00	35.00	Retreaded pneumatic tyres of rubber, solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber	40.12	kg	20%
36.00	36.00	Inner tubes of rubber	40.13	kg	20%
39.00	39.00	Footwear	Cap. 64	Pair	20%
40.00	40.00	Cement	25.23	Tonne	20%
47.00	47.00	Electrical energy	27.16	Kwa	20%
48.00	48.00	Paper or paperboard; articles of paper pulp, of paper or paperboard excluding newsprint, cigarette paper, school exercise books and napkins for babies	Cap. 48	kg	20%
49.00	49.00	Pictures and other products of the printing industry, including stationery, plain or printed but excluding manuscripts, typescripts and plans, printed books, newspapers, journals and periodicals	Cap. 48 Cap. 49	kg kg	20% 20%

*Sales Tax*  
(Amendment)

Column A	Column B				
	Item	Description of Goods	Code Heading or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
	(1)	(2)	(3)	(4)	(5)
58.00	58.00	Motor vehicles (excluding agricultural tractors)	Cap. 87	No.	20%
59.00	59.00	Putty	32.14	kg	20%
60.00	60.00	Glass and glassware, excluding spectacle lenses, protective goggle lenses, laboratory and pharmaceutical wares	Cap. 25	kg	20%
			Cap. 32	kg	20%
			Cap. 68	kg	20%
			Cap. 70	kg	20%
			Cap. 85	kg	20%
			Cap. 90	kg	20%
67.00	67.00	Soap: organic surface-active products, and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and non-wovens impregnated, coated or covered with soap or detergent	34.01	kg	20%
67.10					20%
67.20					20%
68.00	68.00	Organic surface-active agents (other than soap); surface active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01	34.02	kg	20%
69.00	69.00	Sign plates, name-plates, address plates and similar plates, numbers, letters and other symbols	Cap. 39	kg	20%
			Cap. 44	kg	20%
			Cap. 83	kg	20%
			Cap. 94	kg	20%

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Column A	Column B				
	Item	Description of Goods	Code Heading or Chapter No.	Statistical Unit	Rate of tax as percentage of taxable value
	(1)	(2)	(3)	(4)	(5)
70.00	70.00	Date, sealing and numbering stamps and the like	96.11	kg	20%
71.00	71.00	Candles	34.06	kg	20%
73.00	73.00	Grill netting and fencing of iron or steel wire	74.14	kg	20%
74.00	74.00	Padlocks and locks, and keys therefor	83.01	kg	20%
75.00	75.00	Combs, hairslides and the like	96.15	kg	20%
76.00	76.00	Fishing nets	56.08	kg	20%
77.00	77.00	Ball-point pens	96.08	kg	20%
78.00	78.00	Pencils	96.09	kg	20%
81.00	81.00	Reservoirs, tanks, vats and similar container	73.09	kg	20%
			73.10	kg	20%
			76.11	kg	20%
			80.07	kg	20%
82.00	82.00	Paper clips and pins	Cap. 39	kg	20%
84.00	84.00	Spare parts for boilers, machinery and mechanical appliances and electrical machinery and equipment; vehicle parts	Cap. 84	kg	20%
			Cap. 85	kg	20%
			Cap. 87	kg	20%
85.00	85.00	Instantaneous or storage water heaters	84.19	kg	20%
86.00	86.00	Nails	85.16	kg	20%
			73.17	kg	20%
			74.15	kg	20%
			76.16	kg	20%
87.00	87.00	Bicycles	87.12	No.	20%
88.00					

APPENDIX III  
(Section 15)

THIRD SCHEDULE  
(Section 4)

TAXABLE SERVICES

Each item the number of which appears in Column (A) below, is deleted and the respective item, if any, set out in Column (B) below is substituted therefor:

Sales Tax  
(Amendment)

Column A	Column B		Column 3
	Column 1	Column 2	Rate of Tax as percentage of Taxable Value
	Item	Taxable Services	
001	001	Services provided by a hotel or restaurant, including room service and other attendance (and goods provided with such services)	20%
002	002	Dry cleaning or laundry services	20%
003	003	Telecommunications services excluding those rendered to the Government or the Government of any other country	20%
004	004	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%
005	005	Auctioneers' services	20%
006	006	Hair-dressing including hair plaiting, perming, cutting, shaving, shampooing and the like; beauty treatment	
007	007	Professional services rendered by accountants, architects, auditors, lawyers, surveyors, consultants, engineers, planners and the like	20%
008	008	Security services	20%
009	009	Garage services such as vehicle maintenance repair, spray painting, panel beating, etc.; electrical auto repair	20%
010	010	Motor vehicles, boat and launch hire services	20%
011	011	Automatic data processing and computer services, computer hire, repair and maintenance services	20%
012	012	Photographic services	20%
013	013	Television, video and video tapes and video discs hire services	20%
014	014	Customs clearing and forwarding services	20%
015	015	Typewriter and office machine maintenance and repair services	20%
016	016	Engine and vehicle reconditioning	20%
017	017	Driving school instruction	20%
018	018	Plant equipment hire	20%
019	019	Electrical equipment repair and maintenance services	20%
020	020	Cash register machine hire, maintenance and repair services	20%
021	021	Cleaning services for buildings and premises (including contents); motor vehicle washing	20%
022	022	Air travel (domestic and international)	20%
023	023	Hire, maintenance and repair of telecommunications apparatus	20%