

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 13 OF 1981

The Sales Tax Act
(Act No. 5 of 1975)

The Sales Tax (Amendment) Regulations, 1981

IN EXERCISE of the powers contained in section *thirty-eight* of the Sales Tax Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1981, and shall be read as one with the Sales Tax Regulations, hereinafter referred to as the principal Regulations.

Title and
commence-
ment.
S.I. No.
59 of 1975

(2) These Regulations shall come into operation on the 31st January, 1981.

2. Regulation 13 of the principal Regulations is amended—

Amendment
of
Regulation
13

(a) in sub-regulation (1), by the deletion of “the Govern-
ment, or the government of any other country,”
and the substitution therefor of “the United National
Independence Party, the Government or the govern-
ment of any other country,”;

(b) in the proviso to sub-regulation (1), by the deletion
of “six months” and the substitution therefor of
“two years”.

K. S. K. MUSOKOTWANE,
Minister of Finance

LUSAKA
29th January, 1981
[SF.45/1]

