

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 18 OF 1983

The Sales Tax Act
(Laws, Volume XIII, Cap. 663)

The Sales Tax (Amendment) Regulations, 1983

IN EXERCISE of the powers contained in sections *twenty* and *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, 1983, and shall be read as one with the Sales Tax Regulations, hereinafter referred to as the principal Regulations.

Title and commencement.
S.I. No. 59 of 1975

(2) These Regulations shall come into operation on the 29th January, 1983.

2. The principal Regulations are amended by the revocation of regulation 11 and the substitution thereof of the following regulation:

Replacement of regulation 11

11. (1) The Commissioner shall grant a rebate of tax, the total amount of which shall not exceed ten kwacha, for each traveller in respect of goods other than merchandise, imported by a traveller which are carried by him in his baggage or upon his person and declared to a proper officer, if rebate under this sub-regulation has not been granted to such traveller in the preceding sixty days.

Rebate of tax on travellers' effects

(2) Where the amount of tax payable by a traveller after the deduction of the rebate referred to in sub-regulation (1) is less than one kwacha, such amount shall also be rebated.

LUSAKA

27th January, 1983

[SF.43/25]

N. MUNDIA,
Minister of Finance

THE STATUTE (MISCELLANEOUS) ACT 1982

Section 1(1) - Interpretation of "the Act"

Section 1(2) - Interpretation of "the Act"

Section 1(3) - Interpretation of "the Act"

Section 1(4) - Interpretation of "the Act"

Section 1(5) - Interpretation of "the Act"

Section 1(6) - Interpretation of "the Act"

Section 1(7) - Interpretation of "the Act"

Section 1(8) - Interpretation of "the Act"

Section 1(9) - Interpretation of "the Act"

Section 1(10) - Interpretation of "the Act"

Section 1(11) - Interpretation of "the Act"

Section 1(12) - Interpretation of "the Act"