

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 45 OF 1987

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

The Sales Tax (Suspension) (Locally Manufactured or Produced Goods) Regulations, 1987

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

1. These Regulations may be cited as the Sales Tax (Suspension) (Locally Manufactured or Produced Goods) Regulations, 1987.

Title

2. The rates of sales tax appearing in the Sales Tax Tariff set out in the Second Schedule to the Act are, in relation to the items set out in the Schedule hereto, are suspended to an extent sufficient to reduce such sales tax to the effective rates shown in the Schedule hereto.

Suspension
of sales
tax

3. The Sales Tax (Suspension) (Locally Manufactured Vehicles) Regulations, 1986, are hereby repealed.

Repeal of
S.I. No. 147
of 1986

KEBBY S. K. MUSOKOTWANE,
Minister of Finance

LUSAKA
29th January, 1987
[SF.42/7/26]

SCHEDULE
(Regulation 2)

Item	Description of Goods	Effective Rate of Sales Tax
Ex 6.16	Fruit juices not requiring dilution before use being mango juice, when produced by persons approved by the Minister	Free
50.00	Motor vehicles for the transport of persons only falling within heading No. 87.02.10 of the Customs Tariff:	
	A. Of an engine capacity not exceeding 1000cc	Free
	B. Of an engine capacity exceeding 1000cc but not exceeding 1200cc	Free
	C. Of an engine capacity exceeding 1200cc but not exceeding 1600cc	Free
	D. Of an engine capacity exceeding 1600cc	Free

*Copies of this Statutory Instrument can be obtained from the Government Printer,
P.O. Box 30136, Lusaka. Price 20n each.*