

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 24 OF 1992

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

The Sales Tax (Amendment) Regulations, 1992

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

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| <p>1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1992, and shall be read as one with the Sales Tax Regulations, in these Regulations referred to as the principal Regulations.</p> | <p>Title
Cap. 663
p. 28</p> |
| <p>2. Regulations 2 of the principal Regulations is amended by the deletion of paragraph (b) of sub-regulation (2) and the substitution therefor of the following:</p> <p style="margin-left: 40px;">(a) A dealer shall pay—</p> <p style="margin-left: 80px;">(i) at the time of registration, a registration fee of K2,000.00:</p> <p style="margin-left: 120px;">Provided that if the dealer is registered after 30th June in any year, he shall pay a registration fee of K1,000.00; and</p> <p style="margin-left: 80px;">(ii) thereafter, not later than the 31st January in each year, an annual fee of K2,000.00.</p> | <p>Amendment
of regulation
2</p> |
| <p>3. Regulation 3 of the principal Regulations is amended in sub-regulation (2) by the deletion of " fifty kwacha " and the substitution therefor of " one hundred kwacha ".</p> | <p>Amendment
of regulation
3</p> |
| <p>4. Regulation 11 of the principal Regulations is amended—</p> <p style="margin-left: 40px;">(a) in sub-regulation (1) by the deletion of " two hundred kwacha " and the substitution therefor of " seven hundred kwacha "; and</p> <p style="margin-left: 40px;">(b) in sub-regulation (2) by the deletion of " two kwacha " and the substitution therefor of " ten kwacha ".</p> | <p>Amendment
of regulation
11</p> |
| <p>5. Regulation 12 of the principal Regulations is amended by the deletion of " fifty kwacha " and the substitution therefor of " one thousand and five hundred kwacha ".</p> | <p>Amendment
of regulation
12</p> |
| <p>6. Regulation 13 of the principal Regulations is amended—</p> <p style="margin-left: 40px;">(a) In paragraph (a) of sub-regulation (1) by the deletion of " the United National Independence Party ".</p> | <p>Amendment
of regulation
13</p> |

*Single copies of this Act may be obtained from the Government Printer,
P.O. Box 30136, 10100 Lusaka. Price K1.00.*

(b) in sub-regulation (2) by the deletion of " CC " and " 87.02.90 -87.02.99 " and the substitution therefor of " HS " and " 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.00, 8703.33.90 and 8703.90.90 " respectively.

Amendment
of regulation
14

7. Regulation 14 of the principal Regulations is amended by the deletion of the "Industrial Development Act " wherever it appears and the substitution thereof of " Investment Act, 1991 ".

Amendment
of regulation
21

8. Regulation 21 of the principal Regulations is amended by the deletion of " fifty kwacha " and the substitution therefor of " five thousand kwacha ".

LUSAKA
[MFB/103/13/16]

E. G. KASONDE,
Minister of Finance