

## GOVERNMENT OF ZAMBIA

## STATUTORY INSTRUMENT NO. 5 OF 1993

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

**The Sales Tax (Amendment) Regulations, 1993**

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

1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1993, and shall be read as one with the Sales Tax Regulations, in these Regulations referred to as the principal Regulations.

Title

Cap. 663  
p. 28

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

Revocation  
and  
replacement  
of regulation  
11

11. (1) The Commissioner shall grant a rebate of tax on goods not exceeding in value the equivalent of **two hundred** United States Dollars for each traveller in respect of goods, other than merchandise, imported by the traveller in his accompanied baggage or upon his person and declared to an officer, if rebate under this sub-regulation has not been granted to such traveller in the preceding sixty days.

Rebate of tax  
on travellers'  
goods

(2) Where the amount of tax payable by a traveller after the allowance of the rebate referred to in sub-regulation (1) does not exceed five hundred kwacha, that amount shall also be rebated.

2. Regulation 12 of the principal Regulations is amended by the deletion of "one thousand and five hundred kwacha" and by the substitution therefor of "the equivalent of twenty-five United States Dollars".

Amendment  
of regulation  
12

LUSAKA

20th January, 1993

[MFB. 103/13/16]

E. G. KASONDE,  
*Minister of Finance*

