

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 14 OF 1995

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

**The Sales Tax (Remissions) (Petroleum Fuels) Regulations,  
1995**

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 (Remissions) (Petroleum Fuels) Regulations, 1995.  | Title                                     |
| 2. A Remission of tax shall be granted, to the extent of sixty-nine kwacha per decalitre, in respect of petroleum spirit (motor spirit) and automotive gas oils (diesel) supplied by Zambia Industrial and Mining Corporation Limited, Zimoil Division. | Partial remission of tax on certain fuels |

LUSAKA  
27th January, 1995  
[MFB.103/13/16]

R. D. S. PENZA,  
*Minister of Finance*

