

GOVERNMENT OF ZAMBIA

ACT

No. 13 of 1993

Date of Assent: 26th April, 1993

An Act to amend the Sales Tax Act

[30th April, 1993

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Sales Tax (Amendment) Act, 1993, and shall be read as one with the Sales Tax Act, in this Act referred to as the principal Act.

Short title
and
commence-
ment
Cap. 663

(2) This Act shall be deemed to have come into operation on the 30th January, 1993.

2. Section *four* of the principal Act is amended by the deletion of "First, Second, Third and Fourth" and the substitution therefor of "First and Second".

Amendment
of section 4

3. Section *seven* of the principal Act is amended—

Amendment
of section 7

(a) in subsection (1) by the deletion of "one hundred thousand" and the substitution therefor of "three million"; and

(b) in subsection (2) by the deletion of "more than fifty thousand kwacha but less than one hundred thousand kwacha" and the substitution therefor of "more than two million kwacha but less than three million kwacha".

4. Section *eleven* of the principal Act is amended by the deletion of subsection (2) and the substitution therefor of the following subsections:

Amendment
of section 11

(2) Where any person fails to file any return required by subsection (1) on or before the date prescribed therein, a penalty of ten thousand kwacha shall become payable and such penalty shall apply whether or not any tax is due.

(3) The Commissioner may, in his discretion, remit, in whole or in part, any penalty due under subsection (2).

Insertion of
new section
17A
Recovery by
distress

5. The principal Act is amended by the insertion immediately after section *seventeen* of the following new section:

17A (1) Any officer appointed for the purpose of carrying out the provisions of this Act may, under warrant by the Commissioner, levy distress upon the goods and chattels of any person or partnership from whom tax due under this Act is recoverable.

Cap. 668

(2) Subsections (2) to (7), inclusive, of section *seventy-nine A* of the Income Tax Act shall apply, with the necessary modifications, to any distress levied under subsection (1).

Repeal of
First and
Second
Schedule
and
replacement
of First
Schedule

6. The principal Act is amended by the repeal of the First and Second Schedules and the substitution therefor of the First Schedule set out in the Appendix to this Act.

Amendment
of Third
Schedule

7. The principal Act is amended by the renumbering of the Third Schedule as the Second Schedule.

Repeal of
Fourth
Schedule.

8. The principal Act is amended by the repeal of the Fourth Schedule.

APPENDIX

(Section 6)

FIRST SCHEDULE

(Section 4)

The goods listed in Column 2 of the table below shall be liable, if locally manufactured and sold or otherwise disposed of in the Republic, or if imported into the Republic, to tax at the rate of 20%.

Column 1 Item	Column 2 Description of Goods	Column 3 Chapter
1.01	<p>Goods imported into the Republic or locally manufactured, other than—</p> <p>(a) goods in respect of which no customs duty is payable under the customs tariff set out in the First Schedule of the Customs and Excise Act, Cap. 662;</p> <p>(b) imported goods which are granted a full drawback, refund, rebate or remission of customs duty or on which customs duty is wholly suspended under the provision of any regulations made under section <i>eighty-nine</i> of the Customs and Excise Act, Cap. 662; and</p> <p>(c) petroleum oils, petroleum gases and other petroleum-based preparations falling within Heading No. 7 of the Excise Tariff contained in the Second Schedule of the Customs and Excise Act, Cap. 662;</p>	Chapters 1 to 99
1.02	Goods imported into the Republic pursuant to the Customs and Excise (Suspension) (Preferential Trade Area) Regulations and not otherwise covered by item 1.01	Chapters 1 to 99

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new section
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Recovery by
distress

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17A (1) Any officer appointed for the purpose of carrying out the provisions of this Act may, under warrant by the Commissioner, levy distress upon the goods and chattels of any person or partnership from whom tax due under this Act is recoverable.

Cap. 668

(2) Subsections (2) to (7), inclusive, of section *seventy-nine A* of the Income Tax Act shall apply, with the necessary modifications, to any distress levied under subsection (1).

Repeal of
First and
Second
Schedule
and
replacement
of First
Schedule
Amendment
of Third
Schedule

6. The principal Act is amended by the repeal of the First and Second Schedules and the substitution therefor of the First Schedule set out in the Appendix to this Act.

Repeal of
Fourth
Schedule

7. The principal Act is amended by the renumbering of the Third Schedule as the Second Schedule.

8. The principal Act is amended by the repeal of the Fourth Schedule.