Statutory Instrument No. 3 of 1995

SALES TAX ACT, 1993
(Act No. 1 of 1993)

SALES TAX (AMENDMENT) REGULATIONS, 1995

(Published on 27th January, 1995)

IN EXERCISE of the powers conferred by sections 4(*a*) and 9(1)(*a*) of the Sales Tax Act, 1993, the Vice-President and Minister of Finance and Development Planning hereby makes the following Regulations —

Citation and commencement

1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1995, and shall be deemed to have come into operation on the 1st December, 1994.

Amendment of First Schedule Cap. 50:02 Sub. Leg.

2. The First Schedule to the Sales Tax Regulations is amended by including in Part 1 thereof the following new items:

Sales Tax Item		*Description of Goods*	*Rate of Tax*
11.07		MALT, WHETHER OR NOT ROASTED	
	11.07.10	Not Roasted	10%
	11.07.20	Roasted	10%
19.01		MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION BY MASS OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OR GOODS OF HEADINGS NO. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	19.01.90	Other (Preparations based on sorghum flour, put up for making beverages)	10%

MADE this 12th day of January, 1995

F. G. MOGAE,
Vice-President and Minister of Finance and Development Planning.