Statutory Instrument No. 13 of 1996.

SALES TAX ACT
(Cap. 50:02)

SALES TAX (AMENDMENT) REGULATIONS, 1996

(Published on 23rd February, 1996)

IN EXERCISE of the powers conferred by section 9(1) of the Sales Tax Act, the 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, 1996 and shall come into operation on the 1st of March 1996.

Amendment to Part I of First Schedule

2. The Sales Tax Regulations are amended by inserting in Part I of the First Schedule thereto the following new entries:

Sales Tax Item	*Description of Goods*	*Rate of Tax*
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	10%
85.29	Parts suitable for use solely or principally with apparatus of Headings Nos. 85.25 to 85.28	10%

Amendment to Part II of First Schedule

3. The Sales Tax Regulations are amended by inserting in Part II of the First Schedule thereto the following new entries:

Service Industry	*Rate of Tax*
1. Dry Cleaners and Launderettes	10%
2. Hair and Beauty Saloons	10%
3. Hotels (Bed occupancy only)	10%

MADE this 20th day of February, 1996.

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

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