*Statutory Instrument No. 5 of 1998*

SALES TAX ACT
(Act No. 1 of 1993)

**SALES TAX (AMENDMENT) REGULATIONS, 1998**
*(Published on 6th February, 1998)*

ARRANGEMENT OF REGULATIONS

REGULATION
1. Citation
2. Amendment of First Schedule to Statutory Instrument No. 15 of 1994
3. Revocation of Statutory Instrument No. 83 of 1997

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by Section 9 (1) of the Sales Tax Act, the following Regulations are hereby made —

Citation and commencement

**1.** These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1998 and shall be deemed to have come into force on the 1st October, 1997.

Amendment of First Schedule to S.I. No. 15 of 1994

**2.** The Sales Tax Regulations, 1994 are hereby amended by substituting for Chapter 27.10 of the First Schedule thereto the following new Chapter 27.10.

| | | | | |
|---|---|---|---|---|
| 27.10 | 2710.00 | PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS OTHER THAN CRUDE; PREPRATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PER CENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS. | | |
| | 2710.00 | .10 | Mixed aylenes | 11.0t/1 |
| | | .12 | Petrol | 11.0t/1 |
| | | .13 | Aviation Spirit | NIL |
| | | .14 | Aviation Kerosene; power kerosene; illuminating or heating kerosene | NIL |
| | | .16 | Distillate fuels (for example, gas oil and Diesel oil) | 6.0t/1 |
| | | .17 | Residual fuel oils | 10% |
| | | .18 | Lubricating grease | 10% |
| | | .19 | Prepared lubricating oils | 10% |
| | | .90 | Other | 10% |

**3.** Statutory Instrument No. 83 of 1997 is hereby revoked.

Revocation of S.I. No. 83 of 1997

MADE this 21st day of January, 1998.

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

*L2/7/262 IV*