

Statutory Instrument No. 50 of 1999

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

SALES TAX (AMENDMENT) REGULATION, 1999
(Published on 30th April, 1999)

IN EXERCISE of the powers conferred by sections 4 and 9 (1) (a) of the Sales Tax Act the Minister of Finance and Development Planning hereby makes the following Regulations:

Citation and
commencement

1. These Regulations may cited as the Sales Tax (Amendment) Regulations, 1999 and shall be deemed to have come into force on the 8th February, 1999.

Amendment
of the First
Schedule

2. The First Schedule to the Sales Tax Regulations, 1997, is amended by including therefore in Part I, the following new item.

SALES TAX ITEM	DESCRIPTION OF GOODS	RATES OF TAX
85:25	TRANSMISSION APPARATUS FOR RADIO TELEPHONY, RADIO TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING APPARATUS; TELEVISION CAMERAS; STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS	
85.25-20	Cellular phones	10%

3. Statutory Instrument No. 21 of 1999 is hereby revoked.

MADE this 16th day of April, 1999.

P.H.K. KEDIKILWE,
*Minister of Finance and
Development Planning.*