

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

**SALES TAX (AMENDMENT) (NO. 3) REGULATIONS, 1997**  
(Published on 26th September, 1997)

**ARRANGEMENT OF REGULATIONS**

**REGULATION**

1. Citation
2. Amendment of First Schedule to S.I. No. 31 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  
Commence-  
ment

1. These Regulations may be cited as the Sales Tax (Amendment) (No. 3) Regulations, 1997 and shall be deemed to have come into force on the 1st October, 1997.

Amendment  
of First  
Schedule to  
S.I. No. 31  
of 1997

2. The Sales Tax Regulations, 1995, are hereby amended by substituting for the First Schedule thereto, the following new Schedule.

**FIRST SCHEDULE**

**PART 1**

SALES TAX	ITEM	DESCRIPTION OF GOODS	RATE OF TAX
27.10	2710.00	<b>PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS 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.</b>	
	2710.0	.10 Mixed aylene	11.0%/1
		.12 Petrol	11.0%/1
		.13 Aviation Spirit	NIL
		.14 Aviation kerosene; power Kerosene; Illumination or heating kerosene	NIL
		.16 Distillate fuels (for example, gas oil and Diesel oil)	6.0%/1
		.17 Residual fuel oils	10%
		.18 Lubricating grease	10%
		.19 Prepared lubricating oils	10%
	2710.00	.90 Other	10%

DATED this 12th day of September, 1997.

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