

**Retail Sales Tax**

Cap. 86.

**RETAIL SALES TAX (RATE OF TAX)  
ORDER, 1974**

1974/282.

**Authority:** This order was made on 11th December, 1974 by the Minister under section 4 of the *Retail Sales Tax Act*.

**Commencement:** 1st December, 1974.

1. This Order may be cited as the *Retail Sales Tax (Rate of Tax) Order, 1974*.

2. The rate of sales tax shall be charged, levied and collected on the proceeds of every retailer from the sale by retail of goods, other than exempted goods, shall be 5 per cent thereof.

