

GOVERNMENT OF ZAMBIA

E. A. KHAN

ACT

No. 13 of 1981

Date of Assent: 6th September, 1981

An Act to amend the Income Tax Act

[11th September, 1981]

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Income Tax (Amendment) (No. 2) Act, 1981, and shall be read as one with the Income Tax Act, hereinafter referred to as the principal Act.

**Short
title and
commence-
ment.
Cap. 668**

(2) The provisions of this Act shall be deemed to have come into operation on the 1st April, 1980, and shall have effect in relation to assessments for the charge year ending on the 31st March, 1981, and in relation to each subsequent charge year.

2. The Charging Schedule to the principal Act is amended in Table 5 of Annexure "C" by the deletion of "1st April, 1981" and the substitution thereof of "1st April, 1980".

**Amendment
of Charging
Schedule**