

## GOVERNMENT OF ZAMBIA

**ACT**

No. 33 of 1989

Date of Assent: 26th December, 1989

An Act to amend the Income Tax Act

Enactment

[29th December, 1989]

ENACTED by the Parliament of Zambia.

1. (1) This Act may be cited as the Income Tax (Amendment) Act, 1989, and shall be read as one with the Income Tax Act, in this Act referred to as the principal Act.

Short title  
and com-  
mencement  
Cap. 668

(2) This Act shall come into operation on the 1st April, 1990, and shall have effect in relation to assessments for the charge year which ends on 31st March, 1991, and in relation to each subsequent charge year.

2. Section *forty-three C* is amended in subsection (5) by the deletion of the words "sub-paragraph (V)" and the substitution therefor of the words "sub-paragraph (S)".

Amendment  
of section  
43C

3. The Second Schedule to the principal Act is amended—

(a) in Part I by the deletion of paragraphs 2A and 2B;

(b) in Part II by—

Amendment  
of the  
Second  
Schedule

(i) the deletion of sub-paragraphs (s), (u) and (v) of paragraph 7 and the substitution therefor of the following sub-paragraph:

(s) by way of owner-occupied housing allowance, subject to section *forty-three C* where applicable, paid by an employer to his employee up to a maximum of K24,000 per annum and own-arrangement housing allowance paid by an employer to his employee up to a maximum of K7,200 per annum:

Provided that—

(i) this sub-paragraph shall not apply to persons to which the proviso to sub-paragraph (1) of paragraph 11 of Part IV of the Second Schedule applies; and

- (ii) the Minister may, by statutory instrument, amend any of the foregoing amounts either generally or for any particular category of employees and such statutory instrument may be made retrospectively.
- (ii) the deletion of the proviso to sub-paragraph (w) of paragraph 7; and
- (iii) the renumbering of sub-paragraph (w) of paragraph 7 as sub-paragraph (t).

Amendment  
of  
Charging  
Schedule

4. The Charging Schedule to the principal Act is amended—
- (a) in Annexure “ A ” by the insertion of the following new Table:

TABLE 14 *With effect from 1st April, 1990*

Primary allowance under paragraph 2	K12,000
Insurance allowance under paragraph 6	The amount of premium up to a maximum of K800
Handicapped person's allowance under paragraph 8A	K600

- (b) in Part II of Annexure “ B ” by the insertion of the following new Table:

TABLE 12: *with effect from 1st April, 1990*  
(without inducement Allowance)

The balance of income that--

	<i>Rate per centum</i>
does not exceed K5,000	5
exceeds K5,000 but does not exceed K15,000	10
exceeds K15,000 but does not exceed K30,000	20
exceeds K30,000 but does not exceed K50,000	30
exceeds K50,000 but does not exceed K70,000	40
exceeds K70,000 but does not exceed K100,000	45
exceeds K100,000	50