

GOVERNMENT OF ZAMBIA

ACT

No. 9 of 1992

Date of Assent: 1st April, 1992

An Act to amend the Personal Levy Act

[ 1st April, 1992

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Personal Levy (Amendment) Act, 1992, and shall be read as one with the Personal Levy Act, hereinafter referred to as the principal Act.

Short title and commencement.  
Cap. 432

(2) This Act shall be deemed to have come into operation on the 1st February, 1992.

2. Section *three* of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following:

Amendment of section 3

(1) Subject to the other provisions of this Act, a levy authority may in every levy year levy and collect personal levy at the rate of one per centum per annum from all adult persons living within its area who receive in a levy year an income of more than thirty-six thousand kwacha.

Provided that the maximum levy payable under this subsection shall not exceed K2,000 per annum.

3. Section four of the principal Act is amended in subsection (1)—

Amendment of section 4

- (a) by the deletion at the end of paragraph (d) of the semi colon and the substitution therefor of a full stop;
- (b) by the deletion of paragraph (e).