GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 49 OF 1985

The Income Tax Act
(Laws, Volume XIII, Cap. 68)

The Income Tax (Foreign Organisations) (Exemption Approval) (No. 9) Order, 1985

IN EXERCISE of the powers contained in section fifteen of the Income Tax Act, the following Order is hereby made:

1. (1) This Order may be cited as the Income Tax (Foreign Organisations) (Exemption Approval) (No. 9) Order, 1985.

(2) This Order shall be deemed to have come into operation on the 21st July, 1983.

2. With respect to the Agreement described in the Schedule hereto, Landell Mills Associates Limited is hereby approved for the purpose of exemption from tax.

3. The income of the foreign organisation approved in paragraph 2 of this Order accruing by way of management fees or interest under the Agreement described in the Schedule hereto shall be exempt from tax pursuant to sub-paragraph (c) of paragraph 4 of the Second Schedule to the Act, and the emoluments of any of its employees who qualifies shall be exempt from tax pursuant to sub-paragraph (d) of paragraph 3 of the said Second Schedule.

LUSAKA
3rd April, 1985

[MF/L AND 1/INV.060/060]

L. J. MWANANSIKU,
Minister of Finance

SCHEDULE
(Paragraph 2)

AGREEMENT
