GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 35 OF 2011

The Income Tax Act
(Laws, Volume 19, Cap. 323)

The Income Tax (Foreign Personnel) (Approval and Exemption) Order, 2011

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 Personnel) (Approval and Exemption) Order, 2011.

(2) This Order shall come into operation on 1st April, 2011.

2. With respect to the Agreement described in the Schedule, any income received by the expatriate staff of China-Africa Development Fund in Zambia is hereby approved for the purpose of exemption from tax.

3. The emoluments payable to any foreign employee temporarily employed in the Republic of Zambia by the organisation approved in paragraph 2 shall be exempt from tax pursuant to subparagraph (c) of paragraph 3 of Part II of the Second Schedule to the Act.

SCHEDULE
(Paragraph 2)

AGREEMENT


LUSAKA
11th April, 2011

[MFIB.103/12/4]

DR. S. MUSOKOTWANE,
Minister of Finance and National Planning

Copies of this Statutory Instrument can be obtained from the Government Printer,
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