

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 43 OF 2017

The Income Tax Act

(Laws, Volume 18, Cap. 323)

The Income Tax (Suspension of Tax on payments to Non-Resident Contractors) (Batoka Hydro-Electric Scheme and Kariba Dam Rehabilitation Projects), Regulations, 2017

IN EXERCISE of powers contained in section 15A of the Income Tax Act, the following Regulations are made:

1. These Regulations may be cited as the Income Tax (Suspension of Tax on payments to Non-Resident Contractors) (Batoka Hydro-Electric Scheme and Kariba Dam Rehabilitation Projects) Regulations, 2017.

Title

2. The income tax on management and consultancy fees payable by the Zambezi River Authority to non-resident contractors in relation to the development of the Batoka Hydro-Electric Scheme and the rehabilitation of the Kariba Dam Projects is suspended for the duration of projects.

Suspension
of tax

LUSAKA

7th June, 2017

[MFB.19/6/1]

F. MUTATI,
Minister of Finance

