

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 10 OF 2020

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

**The Income Tax (Consultancy Services for Lobito
Corridor Trade Facilitation Project) (Approval and
Exemption) Order, 2020**

IN EXERCISE of the powers contained in section 15 of the Income Tax Act, the following Order is made:

1. (1) This Order may be cited as the Income Tax (Consultancy Services for Lobito Corridor Trade Facilitation Project) (Approval and Exemption) Order, 2020. Title and commencement
- (2). This Order is deemed to have come into operation on 17th April, 2018.
2. In these Regulations unless the context otherwise require—
“consultant” means the person engaged as a consultant for the purposes of the Lobito Corridor Trade Facilitation Project described in the Schedule. Interpretation
3. The consultant under the Lobito Corridor Trade Facilitation Project funded by the African Development Bank and the Government of the Republic of Zambia, is an approved consultant for the purposes of exemption from income tax. Approval of consultant of International Organisation
4. The income earned, including interest, fees and commission, by the consultant under the Agreement specified in paragraph (3) and described in the Schedule is exempt from tax pursuant to paragraph 3 (c) of Part II of the Second Schedule to the Act for the charge years covering the period from 17th April, 2018 to 31st December, 2020. Exemption from tax
5. This exemption Order ceases to be of effect on 31st December, 2020. Cessation of Order

SCHEDULE
(Paragraph 3)

AGREEMENT

1. Protocol of Agreement between the Government of the Republic of Zambia and the African Development Fund dated 17th April, 2018 for the Lobito Corridor Trade Facilitation Project.

2. Contract for Consultancy Services between the Ministry of Commerce, Trade and Industry and Abihilash Pulhah (Consultant) dated June, 2019 for a contact sum of United States Dollar four hundred and thirteen thousand and fifty-five.

LUSAKA
31st January, 2020
[MFB.101/11/57]

DR B. K. E. NG'ANDU,
Minister of Finance