GOVERNMENT OF ZAMBIA

ACT

No. 24 of 1990

Date of Assent: 23rd January, 1991

An Act to amend the Entertainment Tax Act

[1st February, 1991

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Entertainment Tax (Amendment) Act, 1990, and shall be read as one with the Entertainment Tax Act, in this Act referred to as the principal Act.

Short title and commencement Cap. 661

- (2) This Act shall come into operation on the 1st January, 1991.
- 2. The principal Act is amended in section three by the deletion of subsection (1) and the substitution therefor of the following subsection:

Amendment of section 3

- (1) There shall be charged, levied and paid on all payments for admission to any entertainment specified in the Schedule a tax at the rate of 25 per cent ad valorem.
- 3. The principal Act is amended in section five by the deletion of "one hundred kwacha" and the substitution therefor of "two thousand kwacha".

Amendment of section 5

4. The principal Act is amended in subsection (2) of section ten by the deletion of "one hundred kwacha" and the substitution therefor of "two thousand kwacha".

Amendment of section 10

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