

GOVERNMENT OF ZAMBIA

ACT

No. 15 of 1993

Date of Assent: 26th April, 1993

An Act to amend the Personal Levy Act

[30th April, 1993

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Personal Levy (Amendment) Act, 1993 and shall be read as one with the Personal Levy Act, hereinafter referred to as the principal Act.

Short title and commencement
Cap. 432

(2) This Act shall be deemed to have come into operation on the 30th January, 1993.

2. Section *three* of the principal Act is amended by the deletion of subsection (1) and the substitution therefor of the following:

Amendment of section 3

(1) Subject to the provisions of this Act, a levy authority may in every levy year levy and collect personal levy at the rate of one per centum from all adult persons living within its area and who receive, in a levy year, an income:

Provided that the levy shall apply only to the balance of any income in excess of one hundred thousand kwacha per annum and that the maximum levy payable under this subsection shall not exceed five thousand kwacha per annum.

