

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 49 OF 1985

**The Income Tax Act**  
(Laws, Volume XIII, Cap. 668)

**The Income Tax (Foreign Organisations)**  
**(Exemption Approval) (No. 9) Order, 1985**

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 Organisations) (Exemption Approval) (No. 9) Order, 1985.

Title and  
commence-  
ment

(2) This Order shall be deemed to have come into operation on the 21st July, 1983.

2. With respect to the Agreement described in the Schedule hereto, Landell Mills Associates Limited is hereby approved for the purpose of exemption from tax.

Approval of  
foreign  
organisation

3. The income of the foreign organisation approved in paragraph 2 of this Order accruing by way of management fees or interest under the Agreement described in the Schedule hereto shall be exempt from tax pursuant to sub-paragraph (c) of paragraph 4 of the Second Schedule to the Act, and the emoluments of any of its employees who qualifies shall be exempt from tax pursuant to sub-paragraph (d) of paragraph 3 of the said Second Schedule.

Exemption  
from tax

LUSAKA  
3rd April, 1985  
[MF/L AND I/INV.060/060]

L. J. MWANANSHIKU,  
*Minister of Finance*

SCHEDULE

(Paragraph 2)

AGREEMENT

The Agreement between the Republic of Zambia, Mpongwe Development Company Limited and Landell Mills Associates Limited, dated the 21st July, 1983, relating to the Mpongwe Development Project.

