

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 35 OF 2011

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

The Income Tax (Foreign Personnel) (Approval and Exemption) Order, 2011

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

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| 1. (1) This Order may be cited as the Income Tax (Foreign Personnel) (Approval and Exemption) Order, 2011. | Title and Commencement |
| (2) This Order shall come into operation on 1st April, 2011. | |
| 2. With respect to the Agreement described in the Schedule, any income received by the expatriate staff of China-Africa Development Fund in Zambia is hereby approved for the purpose of exemption from tax. | Approval of foreign personnel |
| 3. The emoluments payable to any foreign employee temporarily employed in the Republic of Zambia by the organisation approved in paragraph 2 shall be exempt from tax pursuant to subparagraph (c) of paragraph 3 of Part II of the Second Schedule to the Act. | Exemption from tax |

SCHEDULE
(Paragraph 2)

AGREEMENT

The Memorandum of Understanding between the China-Africa Development Fund and the Government of the Republic of Zambia dated 10th, January, 2011 regarding the establishment of the regional representative office of China-Africa Development Fund.

LUSAKA
11th April, 2011
[MFB.103/12/4]

DR. S. MUSOKOTWANE,
*Minister of Finance and
National Planning*

