

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 116 OF 2020

The Income Tax Act

(Laws, Volume 19, Cap. 323)

**The Income Tax (Tax Agent)(Terms and Conditions)
(Amendment) Regulations, 2020**

IN EXERCISE of powers contained in section 7 of the Income Tax Act, the following Regulations are made:

1. These Regulations may be cited as the Income Tax (Tax Agent) (Terms and Conditions) (Amendment) Regulations, 2020, and shall be read as one with the Income Tax (Tax Agent) (Terms and Conditions) Regulations, 2018, in these Regulations referred to as the principal Regulations. Title
SI No. 48 of
2018
2. Regulation 2 (1) of the principal Regulations is amended by the deletion of the words “three percent” and the substitution therefor of the words “ten percent”. Amendment
of regulation
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3. The Schedule to the principal Regulations is amended in paragraph 4.0 by the deletion of the words “the rate of 3%” and the substitution therefor of the words “a rate not exceeding ten percent”. Amendment
of Schedule

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

LUSAKA
30th December, 2020
[MFB.64/9/4c]

