

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 33 OF 2011

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

**The Income Tax (Tax Clearance) (Exemption)
Regulations, 2011**

IN EXERCISE of the powers contained in section *eighty-one B* of the Income Tax Act, the following Regulations are hereby made:

1. (1) These Regulations may be cited as the Income Tax (Tax Clearance)(Exemption) Regulations, 2011.

Title and
Commence-
ment

(2) These Regulations shall come into operation on 1st April, 2011.

2. A tax clearance certificate shall not be required where goods or services of a value not exceeding two hundred thousand kwacha per transaction are supplied by any person or partnership.

Exemption
of goods or
services
from
production
of tax
clearance
certificate

3. Notwithstanding regulation 2, a tax clearance certificate shall not be required where agricultural products of a value not exceeding ten million kwacha per transaction are supplied by any person or partnership

Exemption

LUSAKA

11th April, 2011

[MFB.103/12/1]

DR. S. MUSOKOTWANE,
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