

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 95 OF 2013

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

**The Income Tax (Turnover Tax) (Amendment)
Regulations, 2013**

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

1. (1) These Regulations may be cited as the Income Tax (Turnover Tax) (Amendment) Regulations, 2013, and shall be read as one with the Income Tax (Turnover Tax) Regulations, 2009, in these Regulations referred to as the principal Regulations.

Title and
commence-
ment
S. I. No. 47
of 2009

(2) These Regulations shall come into operation on 1st January, 2014.

2. The principal Regulations are amended in regulation 7 by the deletion of sub-regulation (2) and the substitution therefor of the following:

Amendment
of regulation
7

(2) A return submitted to the Commissioner-General shall be in the manner and form specified by the Commissioner-General.

3. The principal Regulations are amended by the repeal of the Schedule

Repeal of
Schedule

LUSAKA

17th October, 2013

[MFB.64/9/4C]

A. B. CHIKWANDA,
Minister of Finance

