

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT NO. 75 OF 2009

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

**The Income Tax (Turnover Tax)(Amendment)
Regulations, 2009**

IN EXERCISE of the powers contained in section *sixty four A* 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, 2009, 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 commencement

SI. No. 47 of 2009

(2) These Regulations shall come into effect on 1st January, 2010.

2. Regulation 2 of the principal Regulations is amended—

(a) by the insertion in the appropriate place of the following new definition:

Amendment of regulation 2

“income tax month” means any calendar month of a respective charge year; and

(b) in the definition of “returns” by the deletion of the letter “s” in the word “regulations”.

3. The principal Regulations are amended by the repeal of regulation 3 and the substitution therefor of the following new regulation:

Repeal and replacement of regulation 3

3. A person liable to pay turnover tax under subsection (2) of section *sixty four A* of the Act shall, within thirty days of receipt of any income, notify the Commissioner-General of the receipt of the income.

Notification of receipt of income

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

LUSAKA
9th October, 2009
[MFB.103/12/4]

