

## THE INCOME TAX (AMENDMENT) BILL, 2019

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### MEMORANDUM

The object of this Bill is to amend the Income Tax Act, so as to revise the turnover tax threshold from eight hundred thousand kwacha per annum to five hundred thousand kwacha per annum—

L. KALALUKA,  
*Attorney-General*

# A BILL

ENTITLED

### An Act to amend the Income Tax Act

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ENACTED by the Parliament of Zambia.

Enactment

**1.** This Act may be cited as the Income Tax (Amendment) Act, 2019, and shall be read as one with the Income Tax Act, in this Act referred to as the principal Act.

Short title  
Cap. 232

5 **2.** Section 64A(2) of the principal Act is amended by the deletion of the words “eight hundred thousand” and the substitution therefor of the words “five hundred thousand”.

Amendment  
of section  
64A

**3.** The Ninth Schedule to the principal Act is amended by the deletion in Part II of the figure 800,000 and the substitution therefor  
10 of the figure 500,000

Amendment  
of Ninth  
Schedule

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**N.A.B. 8, 2019**

1st April, 2019