

**THE INCOME TAX (AMENDMENT) BILL, 2016**

**MEMORANDUM**

The object of this Bill is to amend the Income Tax Act so as to—

- (a) remove the variable profit tax on income from mining operations;
- (b) reduce the presumptive tax applicable on bus and taxi operators; and
- (c) provide for matters connected with, or incidental, to the foregoing.

L. KALALUKA,  
*Attorney-General*

**N.A.B. 3, 2016**  
10th March, 2016

# A BILL

ENTITLED

## An Act to amend the Income Tax Act.

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Income Tax (Amendment) Act, 2016, and shall be read as one with the Income Tax Act, in this Act referred to as the principal Act.

Short title and commencement  
Cap. 323

5 (2) This Act shall come into operation on 1st April, 2016.

2. The Ninth Schedule to the principal Act is amended by the deletion of Part I and the substitution therefor of the new Part set out in the Appendix.

Amendment of Ninth Schedule

10 3. The Charging Schedule to the principal Act is amended in paragraph 3 by—

Amendment to Charging Schedule

(a) the deletion of subparagraphs (f) and (g) and the substitution therefor of the following:

(f) on income from mining operations, at the rate of thirty percent; and

15 (b) by the re-numbering of paragraph (h) as paragraph (g).

APPENDIX I  
PRESUMPTIVE TAX

PART I

<i>Type of Vehicle (Seating Capacity)</i>	<i>Amount of tax per Vehicle (Per annum)</i>
64 seater and above	K7,200.00
50 - 63 seater	K6,000.00
36 - 49 seater	K4,800.00
22 - 35 seater	K3,600.00
18 - 21 seater	K2,400.00
12 - 17 seater	K1,200.00
Below 12 seater (including taxis)	K600.00